



1952 ANNUAL REPORT

Lancaster, New Hampshire

Highlights of 1952 . . .

Accepted Grandview Drive and Stevens Terrace Extension as public ways.

Completed Construction of Causeway Sewer Project.

Constructed sewer on Grandview Drive and completed first phase of constructing the street.

Re-gravelled and graded Upper Summer Street.

Repaired Furnace in town hall and installed new curtain on stage.

Set up three year tarring policy in which we intend to re-tar each tarred street every 3rd year. Last year 6.8 miles of streets were covered.

For second consecutive year the town ended the year with a budget surplus.

Ross F. Stanard elected to the Board of Selectmen and Stephen A. Flis was appointed Town Manager after the resignation of John W. True.

Cover Photograph . . .

President Eisenhower has been invited by the State of New Hampshire and the Selectmen of Lancaster to make his summer home at Mount Prospect State Park in Lancaster. The beautiful summer mountain top home shown on the front cover was the former home of the late John W. Weeks, U. S. Senator from Massachusetts who later became Secretary of War. This property was given to the State as a park by the present Secretary of Commerce, Sinclair Weeks, and his sister, Mrs. John Davidge, both of whom have summer homes here.

Mount Prospect Park is located about two miles south of Lancaster on Route 2. The tower, from which the picture was taken, and the spacious verandas offer some of the finest views to be seen in the White Mountains. A pleasing climate, privacy and splendid recreational facilities nearby are other advantages offered.

N. H. Recreation Division Photo by Don Sieburg

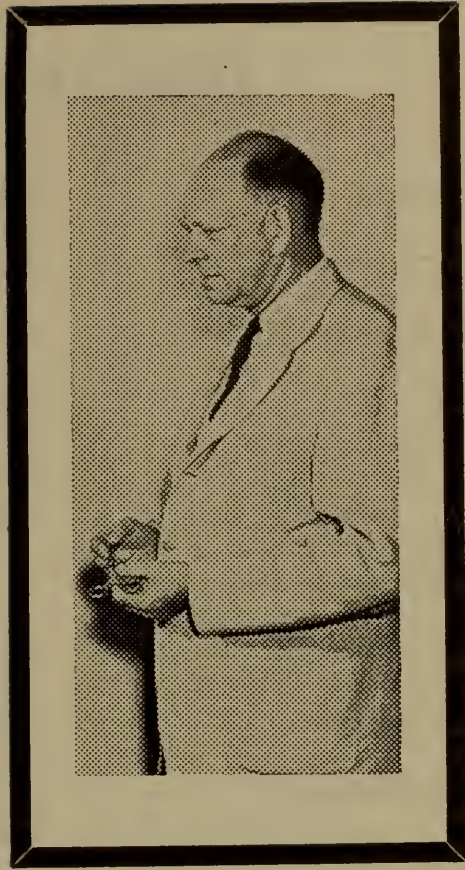
ANNUAL REPORT
OF THE
TOWN OF LANCASTER, N. H.

FOR THE PERIOD
JANUARY 1, 1952 TO DECEMBER 31, 1952
INCLUSIVE

WITH THE REPORT OF
THE LANCASTER SCHOOL DISTRICT

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This Report is Respectfully Dedicated to the
Memory of One of Lancaster's
Finest Citizens

WILLIAM M. BRONSON
Health Officer

TOWN OFFICERS

Selectmen	Arthur G. Sherman Maynard G. White Ross F. Stanard
Moderator	Dana H. Lee
Town Clerk & Town Treasurer	Dorothy H. Cross
Town Manager, Tax Collector & Overseer of Poor	Stephen A. Flis
Town Accountant	Frank R. Young
Town Counsel	John E. Gormley
Health Officer	William M. Bronson, M. D. James A. Ferguson, M. D.
Supervisors of the Check List	Albert J. Kenney Edna B. Haley Lester E. Moses
Cemetery Committee	Jennie H. Twitchell Katherine B. Kent Fred C. Cleaveland
Trustees of Trust Funds	Raymond W. McCaig James L. Dow Daniel A. O'Brien
Library Trustees	Wallace A. Strickland Grace H. Bragg Ethel McCarten
Zoning Board of Adjustments	O. Leo Connary Harry J. Whitcomb John L. Barnes John E. Gormley

Budget Committee
Members
At Large

James. L. Dow
Harold Alden
Donald McGoff
Harford A. Nay
Wallace Martin
Wilbur M. Schurman
John B. Evans
Raymond W. Whitcomb
Raymond W. McCaig
Maynard G. White
John E. Gormley
Edward Whitcomb

Selectmen
School
Precinct

Col. Town Investment
Committee

Harry J. Whitcomb
J. Wendall Kimball
O. Leo Connary
Daniel A. Sullivan
O'Neil Twitchell
Raymond W. McCaig
Raymond F. Linscott

Col. Town Spending
Committee

James A. Ferguson
Florence Q. Amadon
Elmer B. Bennett
Margaret P. Gilmette
Carroll Stoughton
Priscilla Evans
Clinton L. White
George E. Hunter
John Baker *

* Resigned and Arthur Drake
Appointed

Emmons Smith Fund
Committee

Mertrude M. Cleaveland
Enos G. Fay
Mary H. Carey

OFFICE OF THE TOWN MANAGER

To the Honorable Board of Selectmen and Fellow Citizens:

The annual Town Report covering the year 1952 is presented herewith, and I hope you will read it carefully. It is written in a new form this year, all material has been streamlined and the intent is to have a more concise and informing report, one which gives all pertinent data clear and exact.

The year 1952 proved to be a very good year for our town, as we ended the year with a budget surplus and the estimated revenue collected was higher than the estimate. These monies will all go to reduce the previous years' deficits and aid in making the financial condition of Lancaster more stable. With this continued good work we expect, in the near future, to raise money for a Capital Reserve Fund and not for payment of a deficit.

I became your Town Manager in June of 1952 and during the period of change the business of the town continued on smoothly, which indicates a well organized team of town employees. A group which we may well be proud of.

The accomplishments of the past year were brought about by the many loyal and conscientious employees under the general supervision of an unselfish and hard-working Board of Selectmen, to both of which groups I extend my sincere thanks and appreciations.

Respectfully yours,

STEPHEN A. FLIS,

Town Manager.

TOWN WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lancaster, in the County of Coos in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Lancaster on Tuesday, the tenth day of March next, at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the ensuing year.

2. To see if the town will vote to accept the budget as submitted by the Budget Committee.

3. To direct how money raised for the above purposes be expended.

4. To see if the town will vote to authorize the Selectmen and Town Treasurer to borrow a sum or sums not exceeding in the aggregate the amount of tax commitment of the previous year (1952) in anticipation of the collection of taxes for the current municipal year, and to issue in the name and on the credit of the town negotiable notes therefor, said notes to be paid in the current municipal year from the taxes collected during the current municipal year.

5. To see if the town will vote to authorize the Selectmen to administer or dispose of any real estate acquired by Tax Collectors' Deeds.

6. To see if the town will vote to purchase the Charles Wilcox parking lot on Main Street.

7. To see if the town will vote to authorize the Selectmen to borrow the sum of \$3000.00 in note for the purchase of the Charles Wilcox parking lot on Main Street, said notes to be paid from parking meter revenue. (Recommended by the Budget Committee)

8. To see if the town will vote to raise and deposit annually the sum of \$1000.00 in a Capital Reserve Fund for the financing of all or part of the cost of new equipment, new highway construction and new building construction, all in accordance with the provisions of Section 1 through 13, Chapter 160 N. H. Laws as amended by Laws of 1947. (Recommended by the Budget Committee)

9. To see if the town will vote to rescind action taken at the 1936 annual town meeting instructing the Moderator to appoint the members-at-large of the Budget Committee. (By petition)

10. To see if the town will vote to elect by ballot the members-at-large of the Budget Committee. (By petition)

11. To see if the town will vote that articles requesting appropriations for the Swimming Pool, White Mountains Region Association, Information Booth, Weeks Memorial Hospital and Band Concerts be voted upon by written ballot. (By petition)

12. To see if the town will vote to raise and appropriate the sum of \$450.00 to paint the swimming pool. (Recommended by the Budget Committee)

13. To see if the town will vote to raise and appropriate the sum of \$449.06 to the White Mountains Region Association, being 10 cents per \$1000 of assessed valuation (1-100th of 1%) for the purpose of issuing and distributing printed matter and advertising and otherwise publicizing the advantages of the town, in cooperation with the other 45 towns in the region. (Recommended by the Budget Committee)

14. To see if the town will vote to raise and appropriate the sum of \$400.00 for the operation of the Information Booth. (Recommended by the Budget Committee)

15. To see if the town will vote to raise and appropriate the sum of \$3000.00 for the Weeks Memorial Hospital. (Recommended by the Budget Committee)

16. To see if the town will vote to raise and appropriate the sum of \$800.00 to assist in paying the cost of free Band Concerts. (Recommended by the Budget Committee)

17. To see if the town will vote to authorize the Moderator to appoint a committee of seven members to study and make a report on a zoning and building code for the Town of Lancaster.

18. To see if the town will vote to rescind the action taken at the 1948 annual meeting raising and appropriating the sum of \$1300.00 for the Whitefield Airport. (Rescinding of this vote not recommended by Budget Committee)

19. To act on any other business which may legally come before said meeting.

Given under our hands and seal this eighteenth day of February 1953.

MAYNARD G. WHITE,
ROSS F. STANARD,
Selectmen of Lancaster.

A true copy of warrant
Attest:

MAYNARD G. WHITE.
ROSS F. STANARD,
Selectmen of Lancaster.

BUDGET FOR 1953

Listed below are the estimates of Revenue and Expenditures for the ensuing year January 1, 1953 to December 31, 1953. We find the estimated expenditures for the coming year actually \$2,256.21 below the appropriations for 1952. The totals below show \$743.79 more because there is a sum of \$3,000.00 for the purchase of the Parking Lot which will come out of parking meter receipts and thereby will not affect the amount to be raised by taxation.

In the revenue estimates we see that they are larger than the 1952 estimates but below the actual collections. These are all estimates and we are never sure that we will receive what we received in the past and therefore one must be conservative in the estimates.

REVENUES

	Estimated 1952	Actual 1952	Estimated 1953
From State:			
Interest & Dividends Tax \$	9,000.00	\$ 10,054.00	\$ 9,500.00
Railroad Tax	700.00	848.34	750.00
Savings Bank Tax	800.00	845.36	800.00
Reim. a/c State & Federal			
Forest Lands	200.00	200.83	200.00
Reim. a/c Exemption Growing			
Timber	2,200.00	2,448.05	2,300.00
National Forest Reserve	0	18.61	15.00
Reim. a/c Old Age Assistance	0	795.85	100.00
From Local Sources Except			
Taxes:			
Dog Licenses	300.00	372.35	350.00
Business Licenses, Permits &			
Bike Permits	100.00	280.50	230.00
Fines & Forfeits	500.00	1,020.14	800.00
Rent of Town Buildings	1,000.00	1,303.00	1,200.00
Interest received on Taxes	500.00	635.28	550.00
Parking Meters	3,000.00	4,260.16	3,000.00
Motor Vehicle Permits	9,000.00	11,317.01	10,000.00
Amounts Raised by Issue			
of Notes:			
Loader Notes	6,000.00	6,000.00	0
Parking Lot Notes			3,000.00

	Estimated 1952	Actual 1952	Estimated 1953
From Local Taxes Other Than Property Taxes:			
Poll Taxes - Reg. @ \$2	2,000.00	2,220.00	2,200.00
Nat. Bank Stock Taxes	600.00	677.35	650.00
Total Estim. Revenues	\$ 35,900.00	\$ 43,911.14	\$ 36,645.00
Amount to be Raised by Property Taxes			104,164.22
Total Revenues			\$140,809.22

EXPENDITURES

	Approp. 1952	Actual Expend. 1952	Estimated Expend. 1953
General Government:			
Town Officers' Salaries	\$ 7,750.00	\$ 7,888.48	\$ 7,975.00
Town Officers' Expenses	7,265.00	4,118.70	4,175.00
Election & Registration	400.00	409.80	150.00
Municipal Expenses	500.00	500.00	500.00
Expenses of Town Buildings	8,006.00	7,546.00	5,056.00
Protection of Persons & Property:			
Police Department	7,720.00	8,162.77	8,965.00
Fire Department	2,600.00	2,600.00	2,000.00
Blister Rust	50.00	0	50.00
Insurance	0	0	3,016.49
Civil Defense	200.00	128.16	175.00
Health:			
Health Dept. & Hospital	4,770.00	4,737.00	5,495.00
Vital Statistics	250.00	241.50	250.00
Sewer Maintenance	500.00	320.00	400.00
Town Dump & Garbage Removal	1,875.00	1,788.21	1,875.00
Highways & Bridges:			
Town Maintenance	43,050.00	49,931.58	42,400.00
Street Lighting	7,800.00	7,551.30	7,800.00
Town Road Aid	650.37	650.37	667.61
Libraries	5,215.00	5,215.00	5,039.00
Public Welfare:			
Town Poor	4,500.00	6,349.88	5,000.00
Old Age Assistance	10,000.00	9,232.66	10,000.00
Memorial Day	75.00	75.00	75.00

	Approp. 1952	Actual Expend. 1952	Estimated Expend. 1953
Recreation:			
Parks & Playgrounds &			
Band Concerts	2,050.00	1,610.81	1,950.00
Cemeteries	50.00	36.21	50.00
Unclassified:			
Damages & Legal Expenses	800.00	474.45	700.00
Advertising & Regional Assoc.	749.06	749.06	849.06
Employees Retire. System	1,200.00	1,927.05	1,550.00
Armory	500.00	495.94	400.00
Interest:			
On Temporary Loans	800.00	1,252.50	1,100.00
On Long Term Notes	590.00	590.00	590.00
Highways & Bridges:			
Town Construction	4,000.00	0	2,500.00
State Aid Construction —			
Town Share	3,500.00	2,540.00	2,890.00
Sidewalk Construction	500.00	0	500.00
Sewer Construction	2,400.00	2,156.74	1,900.00
New Land & Buildings			
(Parking Lot)	0	0	3,000.00
New Equipment	0	0	4,000.00
Payment on Principal of			
Debt:			
Long Term Notes	6,750.00	6,750.00	6,750.00
Payment to Capital Reserve	0	0	1,000.00
Deficit of Previous Years	3,000.00	3,000.00	91.06
<hr/>			
Total Expenditures	\$140,065.43	\$139,029.72	\$140,809.22

WHERE THE MONEY CAME FROM

During the year 1952 your town officials collected and have accounts receivable that equal the sum of \$306,558.09 with which to operate the town's government and schools. Where did this money come from?

PROPERTY TAXES

The sum of \$261,676.35 or 88.6% of the total appropriations of \$296,290.80 came from taxes on property. Lancaster in 1952 had a total gross valuation of \$4,911,536.00 but a net valuation of \$4,765,359.00 for taxation because from the gross must be deducted \$146,177.00 of soldiers' exemptions. With the above sum to be raised by taxation and the net valuation listed above we came out with a tax rate of \$5.50. This year we had only one tax rate because of consolidation of the school districts, this step greatly aided the computation and issuing of tax bills.

As of December 31, 1952 the tax collector had collected and remitted to the Town Treasurer the sum of \$238,976.70 which is 91.7% of the total property taxes due. This should be improved and our goal for 1953 is 95% or better.

POLL TAXES

A total of \$2,220.00 had been collected and turned into the treasurer as of December 31, 1952. The sum of \$682.00 or 341 polls remained unpaid. This tax should be paid promptly upon receipt of the bill and not carried on to such a long period.

BANK STOCK

A sum of \$677.35 was received from National Bank Stock Taxes. This money comes from assessments on National Bank Stock of citizens of Lancaster. The amounts are sent to the town by the banks.

FROM THE STATE

The State of New Hampshire turned over the sum of \$15,211.77 to the Town of Lancaster. These are monies collected by the state and apportioned out to all the cities and

towns in the state. Following is a list of the sources and amounts:

Interest and Dividend Tax	\$ 10,054.73
Railroad Tax	848.34
Reim. Federal State Forest Lands	200.83
Exemption Growing Wood	2,448.05
Savings Bank Tax	845.36
Old Age Recovery	795.85
National Forest Reserve	18.61

LOCAL SOURCES OTHER THAN TAXES

The second largest source of income to the town is this account and in 1952 the Town of Lancaster received the sum of \$19,835.76 from the following listed sources.

Dog Licenses	\$ 372.35
Business Licenses & Permits	280.50
Fines and Forfeits	1,020.14
Rent from Town Buildings	1,303.00
Interest Paid on Taxes	635.28
Parking Meters	4,260.16
Sale of Tax Deeded Property	614.31
Refunds	33.01
Motor Vehicle Permits	11,317.01

CREDITS

During the course of the year the different town departments were credited with the total sum of \$6,936.86. The largest sum, which was \$4,626.57, was credited to the Town Maintenance Account for work done by the highway crew for local citizens.

Town Officers' Salaries was credited with \$661.26 of which \$500.00 came from the precinct for their share of the manager's salary and the balance of \$161.26 was the tax collector's share for collecting the state head taxes. This sum was turned into the treasurer.

The account of Town Officers' Expenses was credited with \$224.32. The largest portion came from the Fire Precinct for the use of the telephone and office supplies.

The retirement account had a credit of \$744.55 which was received from the Col. Town Committee. The employees at the Community House are in the town retirement system, so to facilitate bookkeeping the town writes the check covering all employees in the system and in return the Col. Town Committee reimburses the town.

The balance of \$680.16 was credited among the accounts of, Town Poor, Parks & Playgrounds and Interest.

The amount spent for general government activities for the year 1952 was \$20,539.53. How did we spend it?

TOWN OFFICERS' SALARIES	
Appropriated \$7,750.00	Spent \$7,888.48

Appropriated \$7,750.00	Spent \$7,888.48
<p>This expenditure includes the salary of eleven (11) Town Officials; Selectmen (3), Clerk-Treasurer, Town Manager, Deputy Tax Collector, Moderator, Supervisors of the Check List (3) and Treasurer of the Trust Funds. The amount spent is greater than the amount appropriated but we have a credit of \$616.26 to this account and thereby leaving a balance of \$522.78. The credit is made up from \$500.00 from the Precinct as part of the Manager's salary and \$116.26 from the 2% which the State allows the tax collector for collection of taxes.</p>	

Appropriated \$7,265.00	Expended \$4,118.70
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The big item in this appropriation is \$3,000.00 for revaluation of the town by the State Tax Commission. The revaluation is not completed as yet but is expected to be completed in the spring of 1953 and therefore the \$3,000.00 is being carried over into the year '53. Other items paid from this account are; assessing, printing, office supplies and equipment, telephone, audit and other incidentals in running the town office.

Appropriated \$400.00	Spent \$409.80
<p>This covers the cost of conducting elections and the town meeting. It was higher in '52 than the previous year because in 1952 three elections were held, Town Meeting, Primaries and the National Election.</p>	

Appropriated \$500.00

This is the salary of the Municipal Court Judge, as set by State Statute. Municipal Court took in receipts of \$1,605.25.

The State of New Hampshire received \$1,028.80; operating costs were \$67.81 and the Town of Lancaster received the balance of \$508.64.

TOWN BUILDINGS

Appropriated \$8,006.00

Spent \$7,546.55

The entire expenditure was used in operation and maintenance of the Town Hall. Many improvements were made on the Town Hall in '52. A fireproof room was built around the boiler which will eliminate a great fire hazard. The heating system was improved so that there is now a uniform heat throughout the building. The fire house floor was reinforced to prevent collapse of the floor from the weight of the fire trucks.

Protection of Persons and Property

The amount expended in 1952 for the protection of Persons and Property was \$10,890.93. Here is how it was spent.

POLICE DEPARTMENT

Appropriated \$7,720.00

Spent \$8,162.77

In July of 1952 Lancaster's two regular police officers were placed on a six day work week, previously they worked a seven day week. This day off, as required by state law, made it necessary to have a substitute officer two days a week and this increase in employees caused the over-draft of \$359.97.

POLICE DEPARTMENT

Phone 8-4402

Active police protection was provided the citizens of Lancaster from 9:00 A. M. to 5:00 A. M. each day throughout the year. At this time the town officials and police officers wish to thank the State Highway Office Employees for their helpful cooperation throughout the year.

FIRE DEPARTMENT

Appropriated \$2,600.00

Expended \$2,600.00

\$2,500.00 of this was the town's share to the Fire Precinct who operate the Fire Dept. The balance of \$100.00 was expended on Forest Fire School. See the Fire Precinct report for a more complete detail of all fire department expenditures.

TO REPORT A FIRE
Phone 8-2112

CIVIL DEFENSE

Appropriated \$200.00

Spent \$128.16

This paid for lights and repairs to the observation post which is located on Main Street next to the Crawford Homestead.

HEALTH

Lancaster's expenditures for health purposes in 1952 was \$7,086.71. For what was this money used?

Appropriated \$7,395.00

Expended \$7,086.71

In this account we have the expenditures for the following; Weeks Memorial Hospital \$2,500.00, Vital Statistics \$241.50, Sewer Maintenance \$320.00, Town Dump and Garbage Removal \$1,788.21, Health Officer \$167.00, Dental Clinic \$200.00 and Public Health Nurse \$1,870.00. The reports of the Public Health Association and Dental Clinic follow:

PUBLIC HEALTH NURSING

To the Citizens of Lancaster:

May I extend my thanks for the splendid cooperation that we, the Board Members of the Public Health Nursing Committee and the Public Health Nurse, have received in fulfilling our aim of better health for the town. Detailed reports of the various phases of our work are presented for your information.

Respectfully submitted,

VIOLET I. SMITH, Chairman.

PUBLIC HEALTH NURSING BOARD REPORT

The Public Health Nursing Board held ten meetings during the year with an average attendance of eight volunteer members present. These members are representatives of the various organizations of the town.

Officers of the year:

Chairman — Mrs. Glenn Smith

Vice Chairman — Mrs. Alfred Piche

Secretary — Mrs. Harold W. Lane

Treasurer — Mrs. William L. McCarten

The policies of the service have been revised by a committee appointed by the chairman and have been accepted by the Board.

Graduation exercises were held at the Community House for the Nurses' Aides, sponsored by the Board, with Mrs. Charles Balch as chairman.

Respectfully submitted,

KATHERINE N. LANE, Secretary.

TREASURER'S REPORT

Cash Receipts:

Patients	\$ 204.25
Metropolitan Life Insurance Company	25.45
Town of Lancaster	1,870.00
Town School District	2,150.00
Total	<hr/> \$ 4,249.70

Cash Expenditures:

Salary, Regular Staff	\$ 3,300.00
Salary, Substitute Staff	550.00
Nursing Supplies	9.01
Stationery	6.06
Telephone Toll Charges	4.89
Postage and Express	8.18
N. O. P. H. N. Annual Dues	10.00
Room Equipment	70.99
Bond and Bank Charge	8.16
Total	<hr/> \$ 3,967.29

Estimated Cost of Donated Services and Space:

Volunteer time given for Membership on Board,
Dental Work, Child Health Station, Clerical Work
from High School Students, and the rent of the
Health Station, telephone service and Laundry \$ 2,002.50

Respectfully submitted,

ETHEL McCARTEN, Treasurer

DISTRICT NURSING

Total number of individual patients carried	329
Total number of visits to or in behalf of these patients	1910

Total Field and Office Visits	2239
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These visits included non-communicable patients, crippled children, communicable patients, pre-natal and post-natal service, school health service, and civil defense. The services rendered were bedside care and treatments, hypo-therapy, supervisory home visits for infants and the aged, demonstrations on home care for the patient, and welfare visits.

The civil defense work was organizing a refresher course for graduate registered nurses. Twenty nurses attended the volunteer evening classes at which lectures were given by five Doctors and a laboratory technician.

The Red Cross Chapter under Mrs. C. N. Heath, Home Nursing Chairman, gave an Instructor's course of thirty hours. Four nurses and the Home Economics teacher received Instructor's certificates. Twenty-one adults and eighteen high school students have received certificates upon the completion of four fourteen-hour classes that have been conducted.

SCHOOL HEALTH SERVICES

School Year 1951 - 1952

The number of students from grades 1, 4, 8, and 11, receiving stripped physical examinations were 214.

Number of students receiving immunizations:

Triple vaccine	15
Vaccination	22

Results of physical by physician:

	students with defects found	students with corrective work
Ears	9	9
Tonsils and Adenoids	24	4
Teeth	6	6
Lungs	1	1
Heart	3	3
Hernia	1	1
Rheumatic Fever	2	2
Orthopedic	11	11

A nurse's Aide assisted at the physicals giving twelve hours of volunteer time.

School Nursing:

Vision Tests	640
Defects found 34	Corrections 32

Speech	Defects found 3	Improved 3
Teeth	Defects found 93	Corrections 269
Inspections		300
Heights and Weights		735
First Aid Treatments		627
Urine Analysis		143
Blood Hemoglobin tests by technician		134

Diseases reported in school:

Chicken pox	26
Measles	151
Pediculosis	1
Impetigo	2
Scabies	1
Not Clean	20
Scarlet Fever	1

This school year, July 1, 1952 to December 31, 1952, has been very busy. To date most of the physician's physicals have been given. Blood tests, urine analysis, vision tests, hearing tests, heights and weights have been completed.

Meetings of the Board Members of the Public Health Nursing and the Dental Clinic Committees have been held. A detailed report will be given on completion of the school year.

DENTAL CLINIC COMMITTEE REPORT

Four dental clinic committee meetings were held at the Health Center during the past year.

Examinations were given to 105 students. Special attention stressed on six year molars and permanent teeth.

To accomplish our aims for better dental care, the committee voted and plans have been made to obtain a dental hygienist who will work during the present school year as long as our funds hold out.

We are very grateful to the Colonel Town Committee for the equipment which they have donated and to the Kiwanis Club and the Town for the financial backing which has made our work possible.

Respectfully submitted,

MILDRED MARSHALL, Secretary.

TREASURER'S REPORT OF DENTAL CLINICS

January 1, 1952 - Balance on Hand	\$ 3.24
Cash Receipts	
Town of Lancaster (1951)	200.00
Kiwanis Club	150.00
Children	24.35

Town of Lancaster (1952)	200.00
Total	\$ 577.59
Cash Payments	
Dr. Haines for clinics	\$ 185.00
Dr. Parker for clinics	180.00
Check Book	1.00
Total	\$ 366.00
January 1, 1953 - Balance on Hand	\$ 211.59

Respectfully submitted,
GRACE LEE, Treasurer.

DENTAL CLINIC

Dental Examinations:

Number of students examined by dentists	105
Number of cavities in deciduous teeth	361
Number of cavities in permanent teeth	139

Dental Treatments:

Number of students treated	93
Number of students completed	40
Number of students receiving free care	45
Total number of fillings	203
Total number of extractions of deciduous teeth	25
Total number of sessions of dental clinic	25
Special case for extractions	1

Hostesses were present at each dental clinic making a total of ninety volunteered hours to assist with this work.

ALICE PICHE,
MILDRED S. RAND,
Co-Chairmen.

HIGHWAYS AND NEW CONSTRUCTION

In this account which is commonly referred to as "Public Works" a sum of \$61,542.17 was spent in carrying out the program in 1952. Where did this money go?

TOWN MAINTENANCE AND CONSTRUCTION

Appropriated \$47,550.00

Expended \$49,931.58

Yes! We spent more than was appropriated but to counteract this, town help and equipment were hired out to private citizens and in return the town received \$3,466.35. Also credited with the state gas tax refunds which amounted to the total of \$1,160.22. Adding these credits of \$4,626.57 to the appropriations we see this account ending the year with a surplus of \$2,244.99.

The largest part of the expenditures or \$25,047.96 was spent on wages to keep Lancaster's roads in excellent condition both in the summer and winter. Other large amounts were \$5,123.62 for asphalt which covered 6.8 miles of road and this started our planned three year policy in which we intend to retar each street every third year. The amount of \$2,676.44 was spent on salt and sand to keep the streets and walks free of ice and snow in the winter. In rebuilding Summer Street and laying out the new street, Grandview Drive, a total of \$1,900.00 was used. Both these streets are scheduled for completion in '53. The balance was expended on different items which are needed to keep a proper public works department operating, namely, gas and oil, hired equipment, repairs to equipment, etc.

In '52 the Town purchased a Hough Loader which brought about a great saving and which will become more noticeable as time goes by. This machine also allows the highway department to do much more work than it was able to do in the past. Another source of saving has been in the purchase of grease and oil in bulk and having the department do their own greasing and oil changes.

TOWN ROAD AID

Appropriated \$650.57

Spent \$650.57

This is a state program to aid in the improvement of rural roads. In '52 the state contributed \$4,337.16 and the town contributed the above \$650.57. With this \$4,987.73 a 3-mile strip of Garland Road was reconstructed and approximately .5 mile of Gore Road was surface treated. This work was done with state and town help under the supervision of the state.

STATE AID

Appropriated \$3,500.00

Expended \$2,540.00

This account is also another state aid program and this one is set up to reconstruct Main Street. In this account the Town matches an equal amount set up by the state. At present we have \$7,663.50 in this account which is deposited with the state treasurer. It is the intent of the Town Officials to start work as soon as possible this coming spring. This work is also under the supervision of the State Highway Department.

SEWER CONSTRUCTION

Appropriated \$2,400.00

Spent \$2,156.74

This appropriation was set up to install a new sewer line to the new homes on Grandview Drive.

CAUSEWAY SEWER

Carried Forward from 1951 \$5,730.83 Expended \$6,263.28

In 1952 the Causeway Sewer project was completed and 15 new users were connected to the town sewer system. This sewer also helped greatly in draining the district and thereby decreased a great health hazard. We had credits of \$250.00 from sewer connections and thus left an over-draft of \$282.45.

STREET LIGHTS

For the year 1952 \$7,800.00 was appropriated for street lighting and a sum of \$7,551.30 was expended. This was the total cost of operating 246 street lights and one yellow blinker light during the year 1952.

PUBLIC LIBRARY

The sum of \$5,215.00 was appropriated and used for the support of the Weeks Memorial Library. Below is the report of the Board of Trustees for the year 1952.

The largest repair work done was painting of walls and ceiling in the stack room, office, lavatory and halls. A new double railing was installed on the front steps replacing the temporary one. Storm windows were purchased for the office and some minor shelving added in one store room in the basement.

The room toward the Post Office has been turned into a Young People's room. Collections of books suggested for Civics and English reading are housed there, along with others for recreational reading. The newer books for adults and the reference collection are in the reading room toward the Court House, thus giving the grown ups a little more privacy.

New book cases are urgently needed as the book collection is rapidly growing. A new circulation desk is also needed and floor covering for the two reading rooms and the Children's room.

Since 1946, the circulation figures have more than doubled. In 1945 the circulation was 10,155 and in 1952 - 22,828. Beside being able to buy more books yearly because of increased book funds, we are privileged to borrow from the Groveton library. Most of these supplementary books are of a light nature and as there is a great demand for them, it helps out a great deal. The Bookmobile continues to call, but recently does not render such service as formerly, due undoubtedly to our increased book stock.

Many non-fiction books are borrowed, by mail, from the State Library in Concord. There is no charge for this service as the State Library pays the postage one way and the Weeks Memorial Library pays return postage.

About one-third of the books purchased in the Adult department is bought for use in the school — either purely for

recreation, or book reports for English, Civics and Science. Some are purchased directly at the request of the teacher and others from suggested lists.

Respectfully submitted,
ELAINE HICKEY,
Librarian.

Read and approved:

GRACE H. BRAGG, Chairman,
ETHEL McCARTEN, Secretary,
WALLACE STRICKLAND, Treasurer,
Board of Trustees.

PUBLIC WELFARE

Your town expended \$15,582.54 for Public Welfare during the year 1952. What are the facts about this expenditure?

OLD AGE ASSISTANCE

Appropriated \$10,000.00

Spent \$9,232.66

This program is set up to give relief to the needy who are 65 years of age or older. The program is operated by the State Welfare Dept. and all investigations and setting up of the individual budgets are done by their agents. In the total cost the Town of Lancaster pays 25% and the state pays the remaining 75%. A total of 55 needy aged Lancaster residents were aided during 1952.

TOWN POOR

Appropriated \$4,500.00

Spent \$6,349.88

This is the amount expended on direct relief to town poor who were unable to qualify for aid under a State or County Plan. A total of 26 separate cases were handled, in this group were 14 single individuals and 19 family cases. The family group involved 70 persons. The two largest items of general welfare expense was \$2,452.00 for board and care of five individual cases and \$1,231.00 for hospitalization of 2 cases thus amounting to 60% of the total expenditures. Outside agencies which contributed to the welfare department during the year were the Salvation Army and Emmons Smith Fund.

PATRIOTIC PURPOSES

Town of Lancaster appropriated and spent \$75.00 for Memorial Day Services performed by the Veterans Organizations of Lancaster.

RECREATION

The sum of \$1,610.81 was expended for recreation purposes in Lancaster during 1952. For what was this money used?

Appropriated \$2,050.00

Expended \$1,610.81

An amount of \$800.00 was used for free band concerts on Wednesday evenings during the summer months.

The town swimming pool received \$200.00 to help defray operating costs of the pool. From records of the Col. Town Committee, who operate the pool, it appears it was the most popular spot in Lancaster during the hot summer days.

A sum of \$250.00 was used to buy equipment for the town baseball team. A large number of Lancaster citizens received many enjoyable hours of entertainment in watching the local team perform.

The balance of \$360.81 was used to maintain the parks. Maintaining of the parks is done by the highway department.

CEMETERIES

During the year 1952 a total of \$36.21 was spent on cemeteries. This amount was used on the care of No. 10 Cemetery on Martin Meadow Pond Road. A total of \$50.00 was raised for this care. The report of the Summer Street Cemetery follows:

SUMMER STREET CEMETERY REPORT

Following is the Financial Report of the Summer Street Cemetery Association for 1952, respectfully submitted by Shirley M. Gardner, Superintendent.

Receipts

Cash on hand, Jan. 1, 1952	\$ 326.41
Received from Trust Funds	5,000.00
Sale of lots	632.00
Burials	454.00
Care of Lots	432.00
	<hr/>
Total Receipts	\$ 6,844.41

Expenditures

Wages	\$ 5,040.46
Shirley Gardner, Supt.	\$2,339.20
Joseph Aubin	1,171.96
Alfred Rainville	503.30
Daniel Flynn	500.20
Richard Drew	378.40
Arthur Flynn, Sr.	126.00
Arthur Flynn, Jr.	6.00
Neil Rideout, Jr.	15.00
Improvements	596.69
Repairs	288.26
Supplies	70.36
Equipment	36.25
Flowers	168.95
Internal Revenue	232.70
Fire Precinct	16.00
Lester Fuller (Refund on Lot)	15.00
	<hr/>
Total Expenditures	\$ 6,464.27
Balance on Check book, Dec. 31, 1952	380.14
	<hr/>
	\$ 6,844.41

INTEREST

It cost the Town of Lancaster \$1,842.50 in 1952 to borrow money on which to run the town government. Below is an explanation of the borrowing.

TEMPORARY LOANS

Appropriated \$800.00

Spent \$1,252.50

The amount spent is what it cost the town to borrow \$120,-000.00 in short term notes during the year 1952. This money is borrowed on anticipation of taxes. We had to borrow such a large sum because of the fact that our tax rate was set at such a late date thereby making the tax bills late. There are two ways in which to cut down this expense, first, setting of the tax rate as soon as possible and secondly, prompt payment of the taxes by the individual taxpayers.

LONG TERM NOTES

Appropriated \$590.00

Spent \$590.00

This amount of \$590.00 is the sum the town paid for interest on its long term notes. This includes notes on the grader, loader and Causeway sewer construction.

PAYMENT ON PRINCIPAL OF DEBT

Lancaster expended \$9,750.00 on payment of long term notes and on the prior year's deficit. Here is what went to each.

PRINCIPAL OF DEBT

Appropriated \$6,750.00

Spent \$6,750.00

This amount includes the payments made on the principal of our long term notes.

Table of Notes Due on Following Page

	2%		2%		2%	
	Equipment Notes	Sewer Const. Notes	Loader Notes			
Amount of Issue	\$10,000.00	\$18,500.00	\$6,000.00			
Date of Issue	June 20, 1951	Oct. 1, 1951	April 1, 1952			
Principal Payable Date	Dec. 20	Oct. 1	Oct. 1			
Interest Payable Dates	June 20 & Dec. 20	April 1 & Oct. 1	April 1 & Oct. 1			
Payable at	Siwooganock Guaranty Savings Bank	Lancaster Nat. Bank	Lancaster Nat. Bank			
Maturities						
Year Ending	Principal	Interest	Principal	Interest	Principal	Interest
Dec. 31, 1953	\$ 2,000.00	\$ 120.00	\$ 2,750.00	\$ 315.00	\$ 2,000.00	\$ 80.00
Dec. 31, 1954	2,000.00	80.00	2,750.00	260.00	2,000.00	40.00
Dec. 31, 1955	2,000.00	40.00	2,750.00	205.00		
Dec. 31, 1956			2,750.00	150.00		
Dec. 31, 1957			2,750.00	95.00		
Dec. 31, 1958			2,000.00	40.00		
	\$ 6,000.00	\$ 240.00	\$ 15,750.00	\$ 1,065.00	\$ 4,000.00	\$ 120.00

DEFICIT OF PRIOR YEARS

Appropriated \$3,000.00

Spent \$3,000.00

As of December 31, 1951 Lancaster's current deficit amounted to \$8,067.08 and as of December 31, 1952 the current deficit is Now a Small \$141.06. In 1952 we enjoyed a very good financial year. The deficit was reduced by a \$4,976.02 budget and revenue surplus and the above appropriation of \$3,000.00. With this small deficit we may now plan to have a capital reserve fund and keep the town in solvent financial condition. A pat on a back must be given to all town employees for without their careful use of town resources this could not have happened.

UNCLASSIFIED

In this group are the accounts for, Damages and Legal Fees, Advertising, Employees Retirement, Armory and Blister Rust. The sum of \$3,646.50 was expended by these accounts. Here is what each spent.

DAMAGES AND LEGAL EXPENSES

Appropriated \$800.00

Expended \$474.45

In this account we find the expenses accruing from dog damages and the hiring of legal council for the town.

ADVERTISING

Appropriated \$749.06

Spent \$749.06

The sum of \$300.00 was spent on the operation of the Information Booth located on Main Street and was operated by Mr. and Mrs. Fred Sheridan. This operates during the summer months to accommodate tourists travelling through and staying in Lancaster and vicinity.

The balance of \$449.06 was Lancaster's share to the White Mountains Regional Association. This is a non-profit organization set up to coordinate North Country development and promotion. The amount contributed by Lancaster and each other town contributing is 10c per \$1,000.00 of assessed valuation.

EMPLOYEES RETIREMENT

Appropriated \$1,200.00

Expended \$1,927.05

This is the town's contribution to the employees retirement system which is administered by the State. In the system are four town help and two from the Community House. Each employee contributes a certain percent of his salary, according to his age upon entering the system, and the town contributes a matching sum. A credit of \$744.55 was received by this account so there is a surplus of \$17.50. This credit is money received from the Col. Town Committee for their share of the retirement of the two community house employees.

ARMORY

Appropriated \$500.00

Spent \$495.94

Of this total the sum of \$300.00 is paid for rent of the building located at the Grange and used by the National Guard as an Armory for this area. The balance is the town's share of the light and fuel bills.

BLISTER RUST

Appropriated \$50.00

Spent 0

This money went into a Blister Rust Fund which now totals \$150.00. This money is set aside to combat rust which attacks pine trees. This work is usually done by the State and done every so many years.

COUNTY TAX

In 1952 the Town of Lancaster's share to the Coos County was \$20,902.02 which is 8.3% of the County Budget of \$252,950.47 which was raised by taxation. The amount of county tax to be paid by each community in the county is derived from the assessed valuation of the communities. This year's sum was a decrease of \$1,943.08 from the amount paid in 1951.

RESERVE FUNDS

The Town of Lancaster as of December 31, 1952 had \$7,747.58 set aside in funds for future use. What are these funds?

BLISTER RUST

As mentioned in the Blister Rust account there is \$150.00 available in this account for future use in combating the blister rust disease.

AIRPORT

At the annual Town Meeting of 1948 the people of Lancaster appropriated \$1,300.00 for the Whitefield Airport. This money is still unused and available.

EQUIPMENT DEPRECIATION

There is a sum of \$507.34 available in this fund for equipment replacement. In 1952 the Town spent \$1,569.61 from this fund for new equipment which was a new sand spreader and a snow wing attachment for the grader.

PARKING METER FUND

As of December 31, 1952 there was a sum of \$1,830.24 available in this fund. This money is restricted to how it may be used by the parking meter ordinance which reads, "the revenues derived from the use of such meters shall be expended to finance the purchase, maintenance, and policing of such meters, or to maintain or improve streets and highways, or to acquire, control, improve, maintain and manage public parking areas, or for any combination of the foregoing purposes." It is the intent of the town officials to pay for the purchase of the parking lot from this fund.

TOWN REVALUATION

In 1952 the town raised \$3,000.00 for revaluation of the town by the State Tax Commission. This was not completed in '52 but is expected to be completed in '53 so the \$3,000.00 is being carried into '53 for that use.

STATE AID TO HIGHWAYS

The state aid account in 1952 was left with a balance of \$960.00. This is being carried into 1953 to be applied to the amount asked for in the 1953 budget. This money is to be used for reconstruction of Main Street.

TOWN LANDS, BUILDINGS, EQUIPMENT

The total value of the Town’s real estate and equipment is estimated to be \$191,620.00. Below is a list of this property.

Town Hall	\$100,000.00
Furniture and Equipment, Town Hall	1,000.00
Weeks Memorial Library	28,000.00
Highway Garage and Land	9,470.00
Highway Equipment	35,000.00
Parks and Commons	2,000.00
Town Cottage	2,500.00
Town Dump	100.00
Paul Lot, Causeway St.	600.00
Blanchard Farm, Causeway St.	600.00
Davey Farm	400.00
Property acquired through tax deed	6,950.00
	<hr/>
	\$191,620.00

TOWN CLERK'S REPORT

VITAL STATISTICS:

This year there were fewer births, fewer marriages and more deaths than in the previous year. Births recorded were 197 compared with 210 in 1951. Of these 197 there were 97 females and 100 males, 55 resident births and 4 sets of twins.

Marriage licenses issued were 25 compared with 34 in 1951. Of 13 marriages both parties were residents.

Deaths recorded were 78 compared with 58 in 1951. The oldest person was 97 and the youngest 3 days. There were 3 over 90 and 22 over 80. Of the 78 deaths 37 were residents.

MOTOR VEHICLE PERMITS:

There were 36 — 1951 and 1477 — 1952 permits issued with total receipts of \$11,317.01. This amount was turned over to the Treasurer.

DOG LICENSES:

There were 5 — 1951 and 189 — 1952 licenses issued with total receipts of \$411.15. \$372.35 was turned over to the Treasurer and the Clerk retained fees of \$38.80.

DOROTHY H. CROSS,
Town Clerk.

REPORT OF TRUST FUNDS

For the Year Ending December 31, 1952

Cash on hand Dec. 31, 1951	\$ 3,706.10
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Receipts

Income from Investments	5,610.54
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\$ 9,316.64

Expenditures

Shirley M. Gardner, Superintendent	\$ 5,000.00
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Rev. E. M. Total - 1952	287.39
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Town of Lancaster - Care of Cross Park	125.00
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Wallace Strickland, Treasurer, Weeks Memorial Library	476.71
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Mrs. Christina Bennett, Treasurer, Lancaster School District	83.36
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Enos G. Fay, Treasurer, Emmons S. Smith Fund	635.34
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Mrs. Glenn S. Sheridan - Historical Fund	36.06
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\$ 6,643.86

Balance on hand Dec. 31, 1952	2,672.78
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\$ 9,316.64

Assets

Deposits:

Cheshire County Savings Bank, Keene, N. H.	\$ 2,000.00
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Siwooganock Guaranty Savings Bank, Lancaster, N. H.	26,540.66
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Lancaster Nat. Bank, Lancaster, N. H.	2,672.78
---------------------------------------	----------

\$ 31,213.44

Bonds:

10,000 U. S. Savings Bonds Ser. "G" 2½ % due 9-1-63	\$10,000.00
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3,000 U. S. Treasury Bonds 2½ % due 12-15-68	3,000.00
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5,000 U. S. Treasury Bonds 2½ % due 6-15-69	5,000.00
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1,000 U. S. Treasury Bonds 2½ % due 12-15-69	1,000.00
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5,500 U. S. Treasury Bonds 2½ % due 3-15-70	5,500.00
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4,000 U. S. Treasury Bonds 2½ % due 3-15-71	4,000.00
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3,500 U. S. Treasury Bonds	
2½ % due 6-15-72	3,500.00
	<hr/>
	32,000.00

Stocks:

475 sh Boston Fund, Inc.	\$ 10,070.00	
10 sh Central Maine Power Co.		
3.50% Pfd	957.50	
50 sh Chase Nat. Bank, New York	1,932.06	
62 sh Continental Illinois Nat. Bank &		
Trust Co., Chicago	5,407.94	
380 sh Eaton & Howard Balanced Fund	10,583.00	
860 sh Fidelity Fund, Inc.	12,220.50	
119 sh First Nat. Bank, Boston	6,771.85	
10 sh Guaranty Trust Co., N. Y.	2,961.32	
7 sh Lancaster National Bank,		
Lancaster, N. H.	875.00	
200 sh Bank of Manhattan Co., N. Y.	5,450.00	
179 sh Manufacturers Trust Co., N. Y.	9,902.89	
715 sh Nation Wide Securities Co., Inc.	10,589.15	
25 sh National City Bank, N. Y.	1,092.33	
600 sh National Investors Corp.	7,782.00	
35 sh Public Service Co. of N. H.		
3.35% Pfd	3,290.00	
6 sh Siwooganock Guaranty Savings		
Bank, Lancaster	600.00	
	<hr/>	
		90,485.54
		<hr/>
Total Principal		\$153,698.98

Liabilities

Cemetary Trust, Principal	\$ 54,480.52
Cemetery Trust, Unexpended Income	9,410.13
Helen Wilder Cross Dennison Trust, Principal	2,631.57
Helen Wilder Cross Dennison Trust	
Unexpended Income	1,038.77
George M. Stevens Trust, Principal	53,745.21
George M. Stevens Trust, Unexpended Income	3,703.23
Library Trust - Principal	10,735.35
School Trust - Principal	2,153.95
Emmons S. Smith Trust - Principal	14,800.25
Historical Trust - Principal	1,000.00
	<hr/>
Total Liabilities	\$153,698.98

TRUST FUND RECORD

Cemetery Trust

Principal, Dec. 31, 1951	\$ 52,285.66
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Unexpended Income, Dec. 31, 1951	10,060.87	
	<u> </u>	\$ 62,346.53

Receipts:

New Trust Funds	\$ 1,800.00	
Income from Investments	2,136.65	
Profit on Sale of Securities	394.86	
	<u> </u>	4,331.51

\$ 66,678.04

Expenditures:

Shirley M. Gardner, Superintendent	\$ 2,500.00	
Rev. E. M. Total, for 1952	287.39	
	<u> </u>	2,787.39

\$ 63,890.65

Principal, Dec. 31, 1952	\$ 54,480.52	
Unexpended Income, Dec. 31, 1952	9,410.13	
	<u> </u>	\$ 63,890.65

Helen Wilder Cross Dennison Trust

Principal, Dec. 31, 1951	\$ 2,631.57	
Unexpended Income, Dec. 31, 1951	1,050.22	
	<u> </u>	\$ 3,681.79

Receipts:

Income from Investments		113.55
	<u> </u>	\$ 3,795.34

Expenditures:

Town of Lancaster - Care of Cross Park		125.00
	<u> </u>	\$ 3,670.34

Principal, Dec. 31, 1952	\$ 2,631.57	
Unexpended Income, Dec. 31, 1952	1,038.77	
	<u> </u>	\$ 3,670.34

George M. Stevens Trust

Principal, Dec. 31, 1951	\$ 53,350.35	
Unexpended Income, Dec. 31, 1951	4,074.36	
	<u> </u>	\$ 57,424.71

Receipts:

Income from Investments	\$ 2,128.87	
Profit on Sale of Securities	394.86	
	<u> </u>	2,523.73

\$ 59,948.44

Expenditures:

Shirley M. Gardner, Superintendent		2,500.00
	<u> </u>	\$ 57,448.44

Principal, December 31, 1952	\$53,745.21
Unexpended Income, Dec. 31, 1952	3,703.23
	<hr/> \$57,448.44

Library Trust

Luella Joslin Fund	\$ 1,000.00
Laura Johnson Fund	2,864.73
Jacob Benton Fund	250.62
George M. Stevens Fund	5,000.00
Annette Jeffers Fund	120.00
Clara M. Kimball Fund	500.00
Minerva S. Congdon Fund	1,000.00

\$ 10,735.35

Principal, Dec. 31, 1951	\$ 10,735.35
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Receipts:

Income from Investments	476.71
-------------------------	--------

\$ 11,212.06

Expenditures

Wallace A. Strickland, Treasurer, Weeks Memorial Library	476.71
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\$ 10,735.35

Principal, Dec. 31, 1952	\$ 10,735.35
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School Trust

Chapin C. Brooks Fund	\$ 2,153.95
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Principal, Dec. 31, 1951	\$ 2,153.95
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Receipts

Income from Investments	83.36
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\$ 2,237.31

Expenditures:

Mrs. Christina Bennett, Treasurer, Lancaster School District	83.36
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\$ 2,153.95

Principal, Dec. 31, 1952	\$ 2,153.95
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Emmons S. Smith Trust

Principal, Dec. 31, 1951	\$ 14,800.25
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Receipts:

Income from Investments	635.34
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\$ 15,435.59

Expenditures:	
Enos G. Fay, Treas., Emmons S. Smith Fund	635.34
	<hr/>
	\$ 14,800.25
	<hr/>
Principal, Dec. 31, 1952	\$ 14,800.25
Historical Trust	
K. B. Fletcher Fund	\$ 1,000.00
	<hr/>
Principal, Dec. 31, 1951	\$ 1,000.00
Receipts:	
Income from Investments	36.06
	<hr/>
	\$ 1,036.06
Expenditures:	
Mrs. Glenn S. Sheridan	36.06
	<hr/>
	\$ 1,000.00
	<hr/>
Principal, Dec. 31, 1952	\$ 1,000.00

Respectfully submitted,

DAN O'BRIEN,

JAMES L. DOW,

R. W. McCAIG,

Trustees of Trust Funds

Town of Lancaster, N. H.

COL. F. L. TOWN TRUST FUND

For the Year Ending December 31, 1952

Investments: Dec. 31, 1951	\$454,048.88
Income from Investments	19,803.16
Profit on Securities Sold	190.09
	<hr/>
	\$474,042.13
Paid to F. L. Town Spending Com.	\$ 19,637.79
Administration Expense	165.37
Investments, Dec. 31, 1952	454,238.97
	<hr/>
	\$474,042.13
Original Trust Fund — 1926	\$335,022.50
Profits	134,814.17
	<hr/>
	\$469,836.67
Losses	15,597.70
	<hr/>
Trust Fund — Dec. 31, 1952	\$454,238.97

Respectfully submitted,
D. A. SULLIVAN,
Treasurer.

INVESTMENTS AS OF DECEMBER 31, 1952

On Deposit:

Dartmouth Savings Bank, Hanover, N. H.	\$ 5,000.00
Siwooganock Guaranty Savings Bank, Lancaster, N. H.	15,211.74
	<hr/>
	\$ 20,211.74

Bonds:

8,000 U. S. Savings Bonds Ser. "G"	
2½ % due 5-1-53	\$ 8,000.00
21,000 U. S. Savings Bonds Ser. "G"	
2½ % due 6-1-53	21,000.00
5,000 U. S. Savings Bonds Ser. "G"	
2½ % due 10-1-54	5,000.00
23,000 U. S. Treasury Bonds	
2½ % due 12-15-68	23,000.00
36,000 U. S. Treasury Bonds	
2½ % due 6-15-69	36,000.00
8,000 U. S. Treasury Bonds	
2½ % due 3-15-71	8,000.00

10,000	Canada, Dom. of —	
	Int. 3% due 12-1-60	9,250.00
10,000	Canada, Dom. of —	
	Int. 3% due 10-1-63	9,637.50
		<hr/> 119,887.50

Stocks:

686	sh Boston Fund, Inc.	\$ 17,129.42
100	sh Central Maine Power Co.	
	3.50% Pfd	9,575.00
50	sh Central Vermont Public Service	
	4.15% Pfd	5,000.00
200	sh Consolidated Edison Co. of	
	N. Y. \$5 Pfd	19,762.50
50	sh Consumers Powers Co. \$4.50 Pfd	4,331.25
450	sh Continental Illinois Nat. Bank	
	& Trust Co.	23,250.00
670	sh Eaton & Howard Balanced	
	Fund	17,373.10
375	sh Fidelity-Philadelphia Trust Co.	21,813.00
300	sh First National Bank of Boston	16,584.35
625	sh Great American Insurance Co.	16,125.00
50	sh Guaranty Trust Co., New York	13,350.00
126	sh Hanover Bank, New York	12,348.07
2409	sh Incorporated Investors	16,244.69
238	sh Manufacturers Trust Co., N. Y.	10,333.83
1430	sh Mass. Investors Growth Stock	
	Fund	16,259.10
1300	sh Mass. Investors Trust	17,589.00
350	sh National City Bank, N. Y.	16,954.60
375	sh N. H. Fire Insurance Co.	17,075.00
588	sh Peoples First Nat. Bank &	
	Trust Co., Pittsburgh	15,600.95
150	sh Public Service Co. of N. H.	
	3.35% Pfd	14,400.00
697	sh George Putnam Fund of Boston	13,040.87
		<hr/> 314,139.73
	Grand Total	<hr/> \$454,238.97

COL. TOWN SPENDING COMMITTEE

SECRETARY'S REPORT

Following is a report of the Colonel Town Spending Committee for the year.

At the beginning of the year the committee was comprised of the following members — Dr. James Ferguson, Mr. Clinton White, Mr. George Hunter, Mr. Elmer Bennett, Mr. Carroll Stoughton, Mrs. Della Barnes, Mrs. Florence Amadon, Mrs. Priscilla Evans and Mrs. Margaret Guilmette.

Mrs. Della Barnes was not a candidate for re-election this year. She had served most conscientiously as secretary since her appointment.

Mr. George Hunter and Mr. Clinton White were re-elected at the town meeting. Mr. John Baker was the new member elected.

Dr. James Ferguson and Mrs. Margaret Guilmette were re-elected as chairman and treasurer, respectively, and Mrs. Florence Amadon was elected secretary.

The Chairman appointed the following committees:

House — Mrs. Margaret Guilmette, chairman; Mr. Elmer Bennett, Mr. Carroll Stoughton.

Field — Mr. George Hunter, chairman; Mr. Clinton White, Mr. John Baker.

Camp — Mrs. Florence Amadon, chairman; Mrs. Priscilla Evans, Dr. James Ferguson.

Scholarship — Mr. Carroll Stoughton, chairman; Mr. Clinton White, Mrs. Margaret Guilmette.

This has been an unusually busy year at the Community House, Field and Camp. We find that an increasing number of people avail themselves of the opportunity to enjoy them each season. Reports from the chairman of each committee will follow.

Our requests for money have been numerous and many appropriations were made. The school prizes were increased from \$180 to \$540 which includes a generous award to the two highest ranking seniors attending college. A summary of the appropriations will follow in the treasurer's report.

Refunds were made to organizations using the hall for charitable purposes, namely: March of Dimes, Churchman's Club, American Legion, Kushion Klub, Kiwanis Club (2), North Star Assembly DeMolay and Rainbow Girls and Tabernacle Society.

Flowers were placed on the Colonel Town lot on Memorial Day, also during the summer months and a winter wreath this Fall.

Students continue to be grateful for the loans made available to them through the Scholarship Committee.

An appraisal of the Community House furnishings has been made and many valuable antiques are listed.

John Baker resigned as a member of the Spending Committee in December due to a change in residence. Each member must be a resident of Lancaster. We regret the loss of this valuable member but are pleased to welcome Mr. Arthur Drake who was appointed to fill the vacancy for the remaining two years.

The Committee wish to express their thanks to Supt. and Mrs. Robert Snell and Mr. and Mrs. Carl Hartford for the splendid work they have done at the Community House and Camp, respectively. Their cooperation and that of the townspeople, including the children, has been a source of satisfaction and the Committee feel that they are very fortunate to have such fine reliable people to work with.

Respectfully submitted,

FLORENCE Q. AMADON, Secretary,
Col. Town Spending Committee.

HOUSE COMMITTEE REPORT

TO: Dr. J. A. Ferguson, Chairman,
Col. F. L. Town Spending Committee:

The House Committee has finished several major improvements in the Community House during the past year.

The curtains and back drop on the stage was completed early in the year, and has considerably improved the looks of the stage.

New rugs have been bought and placed in the front hall, replacing old ones. These rugs are longer and wider than the old rugs, and two scatter rugs help to keep the grit from the floor.

As the dishes in the kitchen were gradually becoming cracked and broken, additions were made to the pattern so that now there are 120 cups, saucers, plates of various sizes, and some vegetable and odd dishes added.

A public address system was installed in the hall, and this has been used for concerts, lectures, graduation exercises and basketball games. This seems to take care of the hearing problem.

A new step was made on the side of the Hall so that leaving the building there will be no congestion. Both sides are now open. It was suggested that a railing be placed on the front step, so two were made this fall, which has helped greatly in going up and down these steps.

New rose bushes have been planted and should be thriving if not winter killed.

As the Committee could not find an inventory of the House, one was taken, and Mrs. Marguerite Monahan has placed a value on all the antiques and other furniture.

The floor in the Hall was cleaned and a fresh coat of gymn finish put on in August. This has been in excellent condition all winter even after all the practices and games.

The shower rooms were completely re-done and a new paint which steam will not hurt was used and has proved satisfactory. The bowling alley was also refinished.

We are indeed fortunate that all this painting and re-finishing was done by the Superintendent which has saved the Committee a considerable amount of money.

Several important jobs remain to be done this coming year. The ceiling in the Hall needs painting, as this has not been done in years. The walls in the front of the House also need re-doing. We are adding a utility table in the kitchen for the convenience of the users there.

Our committee has been fortunate in having the excellent services of Mr. and Mrs. Snell. The few repairs as noted on the financial statement is the result of the excellent work of Mr. Snell. The bill from Mr. Fitzmorris on the financial statement is one of long standing, and not one of this current year, but as a credit was due, this bill was not presented until this year, which adds a larger sum to repairs not of this year.

We are indeed grateful to the Superintendent and Matron, Mr. and Mrs. Robert Snell. They lighten the work of our Committee greatly. They are most cooperative and have done much to keep the Community House the fine Memorial it has been these many years, even though it is probably the most used building in the North Country.

Respectfully submitted,

MARGARET P. GUILMETTE, Chairman,

ELMER BENNETT,

CARROLL STOUGHTON,

House Committee.

FIELD COMMITTEE REPORT

To Dr. James A. Ferguson, Chairman,
Col. Town Spending Committee:

With the able help and competent supervision of Superintendent Bob Snell, your Field Committee reports that it had its best season.

Along with the usual and normal maintenance of the pool and field; there was extensive seeding and grading both on the field and at the pool. A dugout was built on the field. The original paint job on the pool was found defective and the installer sand blasted and prime coated the tank at no charge.

Again this year we financed the Kiwanis sponsored younger children's program. We enlarged our program, both in time and scope, for the older children. It is hoped, another year, that more adults will participate in the program.

For the details of the finances please refer to the Secretary's Financial Report, however, we acknowledge with sincere thanks a gift of \$350 from the Rotary Club to be used for the pool and a grant of \$250 from the Town for the same purposes.

In closing this committee acknowledges that any success we had was due to the efforts of Bob Snell and his staff.

Respectfully,

GEORGE E. HUNTER, JR.,

Chairman, Field Committee.

COMMUNITY CAMP REPORT

The Community Camp was opened for the season on May 19th with Mr. and Mrs. Carl Hartford returning as caretakers.

Electric lights were installed in another grill. This lighting is greatly appreciated by groups unable to reach the Camp until evening. A gym set was purchased for the children which has been enjoyed immensely. A jumbo fire extinguisher has been placed in the hall. The croquet ground was seeded, but it seemed advisable to postpone its use until next season.

The grass was burned in the field beyond the pool. There was a good supply of water and swimming was enjoyed by many.

The new bath house was painted and minor repairs made to the grills. We hope to have at least one grill rebuilt this coming season.

The camps were rented at intervals during the summer

also during part of the hunting season. Requests have been made for ice refrigerators and a stove which we hope may be donated for the 1953 season.

Numerous small repairs were made by the caretakers.

Mr. and Mrs. Hartford closed the Community Camp on October 15th. The camps were inspected on December 19th and everything was apparently in very good condition.

6145 people registered this past season — an increase of 1403 over the previous year.

The Committee feel that the interest and cooperation of the caretakers and patrons, have added much to the popularity of the Community Camp and wish to express their thanks at this time.

Respectfully submitted,

FLORENCE Q. AMADON, Chairman,
Camp Committee.

COL. TOWN SCHOLARSHIP LOAN FUND — 1952

Balance Jan. 1, 1952 Siwooganock Savings Bank	\$ 604.40
Interest to Jan. 1, 1953	16.62
	<hr/>
	\$ 621.02
Repayments on loans granted	1,100.00
	<hr/>
	\$1,721.02
Loans granted 1952 (5)	900.00
	<hr/>
Balance Jan. 1, 1953 Siwooganock Savings Bank	\$ 821.02

CARROLL STOUGHTON, Chairman
Scholarship Committee.

TREASURER'S REPORT

Fiscal Year Ended December 31, 1952

Receipts

Balance on hand, Dec. 31, 1951	\$ 5,448.57	
Col. F. L. Town Investment Com.	19,637.79	
R. Snell - House Receipts	\$457.00	
Less: Refunds	130.00	
	<hr/>	327.00
Community Camp, Cabins, Grills	210.24	
Swimming Pool	2,177.21	
	<hr/>	
Total Receipts		\$27,800.81

Expenditures

Appropriations:

George C. Frye - Health Center Equip.	\$ 49.50
Lancaster Baseball Appropriation	250.00
Lancaster Athletic Council	30.00
Charles Ricardi - Recreation	
Salary	\$484.00
W.T.	26.00
	<hr/> 510.00
Dianne Rowe - Valedictory prize	200.00
David Denison - Salutatory prize	100.00
Lancaster High School Junior English and Senior Prizes	240.00
Lane Flower Shop - flowers for lot	84.00
Weeks' Mem'l Library - Juvenile Dept.	600.00
Dental Clinic Appropriation	72.86
Lancaster Girl Scouts	75.00
Child Health Station	75.00
Kiwanis Club - Playground	160.00
Kiwanis Club - Skating Rink	800.00
Mt. Prospect Outing Club - Lessons	300.00
Beatrice Weeks' Hospital Auxiliary	300.00
Lancaster High School Activities	500.00
Baseball Appropriation	100.00
	<hr/>
Total Appropriations	\$ 4,446.36

House:

Labor:

Robert Snell - Sal.	\$1,938.36	
W. T.	180.00	
Pension	131.64	
	<hr/>	\$2,250.00
Alberta Snell - Sal.	\$1,805.16	
W. T.	313.20	
Pension	131.64	
	<hr/>	\$2,250.00
Francis Morin	\$176.90	
W. T.	44.35	
	<hr/>	221.25
Henry Miller		320.00
Margaret Flynn	\$ 81.20	
W. T.	20.20	
	<hr/>	101.50
	<hr/>	
Total Salaries		\$ 5,142.75

Telephone and Light	820.55
Fuel	1,324.80
Western Union Timing	38.88
Water Rent	92.82
Supplies - including bowling supplies, soaps, cleaners, etc.	428.94
Town of Lancaster - Pension	481.27
Envelopes	6.96
National Recreation Association Dues	1.50
Stationery	20.20
Subscription to Globe & Supplies	15.90
Flowers - sickness & death of members	19.00
Insurance	1,608.42
Tax on Bowling Alleys	80.00
Engineers' Fee for Hall	47.50
Treasurer's Bond	5.00

New Equipment:

Dishes	\$ 218.31	
Curtains - Stage	582.50	
Loud Speaker	199.03	
Shades	3.95	
Installation of speaker	37.00	
Rugs for hall	183.28	
Steps and railing	114.06	
	<hr/>	
Total New Equipment		1,338.13

Repairs:

Wiring	\$ 63.25	
Pump	2.00	
Control Unit	7.70	
Plumbing	21.80	
Fitzmorris - Bill for past services	77.80	
	<hr/>	
		172.55

Total Cost of Operating House

11,645.17

Field:

Labor

Peter Trainor	\$ 215.80	
W. T.	1.60	
	<hr/>	
		\$217.40
Francis Morin	\$ 328.80	
W. T.	83.70	
	<hr/>	
		412.50

Total Labor

\$ 629.90

Repairs to Mower	26.30
Equipment	8.38
Signs	6.15
Recreation Equipment	47.84
Harrowing Field	5.00
Tennis Tape	35.60
Dugout	443.45
Plumbing	4.90
Painting Scoreboard	5.00
Fertilizer	128.75
Bolts - washers	7.91
Spreading fertilizer	10.50
Repairs to Mower	19.53

Total Cost of Field

1,379.21

Community Camp:

Carl Hartford - Caretaker - Salary	\$ 1,075.00
Telephone and Lights	125.53
Signs	5.00
Plumbing	9.21
Nails	2.78
Cement, grass seed, supplies, roofing	35.73
Gym	39.95
Welding swing	11.53
Wood	24.00
Fire Extinguisher	10.95
Wiring	34.15

Total Cost of Community Camp

1,373.83

Swimming Pool:

Note: The income as given in the previous statement of receipts amounted to \$2,177.21, received as follows:

Town of Lancaster	\$ 200.00
Red Cross	100.00
Rotary Club	300.00
Old Swimming fund	23.06
Receipts from Pool	1,554.15
	<hr/> \$2,177.21

The expenditures which follow show a total of \$3,107.75.

The Col. Town Spending Committee spent the sum of \$930.54 to balance this account. These expenditures will be reduced by \$122 when the pool is painted, as a credit has been

given for the payment of
transportation of sand.

Salaries:

George E. Jones	\$ 458.00	
W. T.	52.00	
	<hr/>	\$ 510.00
Kathaleen Jones	\$ 225.00	
W. T.	25.00	
	<hr/>	250.00
Ann White	\$ 159.00	
W. T.	41.00	
	<hr/>	200.00
Weymouth Judkins	\$ 450.00	
	<hr/>	450.00

Total Salaries	\$ 1,410.00	
Chairs	25.00	
Loam	15.00	
Decalcite	110.00	
Painting Pool	548.00	
Plumbing	226.60	
Electricity	163.02	
Telephone and ditch	202.21	
Repairs to vacuum cleaner	2.00	
Supplies - Lumber, etc.	18.32	
Blankets	11.18	
Charts, emblems, ribbons, clips & cards	53.48	
Freight on sand	122.00	
Insurance	50.25	
Wiring	101.67	
Bleach	49.02	
Total Cost of Pool		3,107.75
		<hr/>
Total Expenditures	\$ 21,952.32	
Balance on check book, Dec. 31	5,848.49	
		<hr/>
Total	\$ 27,800.81	

Respectfully submitted,

MARGARET P. GUILMETTE,

Treasurer, Col. F. L. Town
Spending Committee.

SUPERINTENDENT'S REPORT

Receipts

Cash on hand, Dec. 31, 1951	\$ 42.16
Bowling and Pool	447.53
House and Hall	275.00
Telephone	12.89
Coca Cola and amount on hand	301.85

\$ 1,079.43

Expenditures

Pin Boys	\$ 225.12
Express and Trucking	23.33
Supplies	18.14
Repairs	7.00
Coca Cola	276.74
Col. Town Spending Committee	457.00
Cash on hand Dec. 31, 1952	72.10

\$ 1,079.43

Several groups and organizations which have enjoyed the use of the Community House during the past year are:

Kiwanis Club, Girl Scouts, Noyes Free Lecture Fund, Unity Club, Red Cross, 4-H Club, Bloodmobile, Arts and Crafts, Business and Professional Women's Club, Tabernacle Society, Farm Bureau, Chamber of Commerce, Outing Club, Churchmen's Club, Minstrel Rehearsals, Y. M. C. A., American Legion, DeMolay and Rainbow Girls, Forestry Meeting, Bennett's Tractor and Implement Sales, Cancer Drive, Parent-Teachers Association, North Country Boy Scout Leaders, Teachers' Association, Hi-Y Club, North Country Science Fair, North Country Nurses Association, Orchestra Rehearsals, Committee Meetings, parties, dances, and various school activities.

We wish to express our appreciation for the assistance and guidance which have been given us by the Col. Town Spending Committee, and for the cooperation of the people of Lancaster and the various organizations.

Respectfully submitted,

ROBERT J. SNELL.

REPORT OF THE AUDITORS

Following are excerpts from the annual audit of town accounts made by the State Tax Commission, Division of Municipal Accounting. Copies of the complete report are filed in the office of the Town Clerk and the Town Manager's Office.

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Lancaster for the fiscal year ended December 31, 1952 and found them to be in good order. In our opinion the Exhibits submitted herewith reflect the true financial condition of the Town as of December 31, 1952, together with the results of operations for the year ended on that date.

Respectfully submitted,
HAROLD G. FOWLER,
Director
Division of Municipal Accounting
State Tax Commission

C. David Sullivan, Auditor
Edgar O. Pesquera, Accountant

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Col. F. L. Town Fund, Weeks Memorial Library, Overseer of the Poor, Public Health Nurse, Dental Clinic, and the Summer Street Cemetery.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipts and disbursements of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of records. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements ob-

tained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the collector's records.

GENERAL COMMENTS

Current Deficit:

It is noted that the current deficit (excess of current liabilities over total assets) was reduced from \$8,067.08 to \$141.06 during 1952, as shown by the following statement:

	Dec. 31, 1951	Dec. 31, 1952
Total Current Liabilities	\$69,460.92	\$59,727.97
Total Assets	61,393.84	59,586.91
	<hr/>	<hr/>
Current Deficit	\$ 8,067.08	\$ 141.06

Town Treasurer Surety Bond:

The Town Treasurer surety bond for 1952 was written in the amount of \$7,500.00. Inasmuch as the funds for which the Treasurer was responsible totaled \$473,000.00 in 1952 it is recommended that the surety bond of the Treasurer be increased to \$15,000.00 in 1953.

Library Treasurer:

It is recommended that the Treasurer of the Library adopt the use of a columnar form of cash book which will provide for the Classification of expenditures.

Conclusion:

The accounts of all the town officials which we examined were found in good condition and the accounting and financial procedure conform to the prescribed methods and procedure.

The provisions of Section 31, Chapter 211, of the Laws of 1939 require that this report or summary of its essential features shall be published in the next annual Town Report.

We extend our thanks to the officials of the Town of Lancaster for their assistance during the course of the audit.

Very truly yours,

HAROLD G. FOWLER,
Director

Division of Municipal Accounting
State Tax Commission

ANNUAL REPORT

OF THE DISTRICT OFFICERS

LANCASTER SCHOOL DISTRICT

LANCASTER, NEW HAMPSHIRE

FOR THE YEAR ENDING JUNE 30, 1952

DISTRICT OFFICERS

MODERATORS

William Crouch

George E Jones

CLERKS

Edna Whyte

Cecil Costine

BOARD OF EDUCATION

Roma D. Nay

Term Expires 1953

Clifford Gray

Term Expires 1953

John Gormley

Term Expires 1954

Herbert Mayberry

Term Expires 1954

Willard Bean

Term Expires 1955

Ralph Shute

Term Expires 1955

TREASURERS

Christina D. Bennett

Lester Gray

TRUANT OFFICER AND CENSUS

Alpha Kingsley

SUPERINTENDENT OF SCHOOLS

C. Newton Heath

REPORT OF THE BOARD OF EDUCATION

At the time of the consolidation of the two former school districts on July 1, 1952, by order of the State Board of Education, the School Board of the new district was composed of all the members of the boards of the former districts. At that time the new board accepted the resignations of all the other officers of the former districts, and appointed officers to fill the several vacancies in the new district. Cecil Costine was appointed Clerk; Christina D. Bennett, Treasurer; Alpha Kingsley, Truant Officer. A moderator will be elected at the next school meeting. Ralph Shute was elected Chairman of the Board and Willard Bean Secretary. The new six member board has functioned harmoniously and well. Meetings have been held at least once each month. The members truly feel that each of the former boards brought much of value to the new board.

The Board has considered the matter of driver education favorably for several years, but has never felt that the district could afford the necessary outlay. More is involved than just the operation of the dual controlled car. Since it is considered essential that the course be taught by a regular mem-

ber of the faculty and on regular school time, and since our teachers have no free periods it would be necessary to hire another teacher. This year at the request of the Safety Council we have inserted an article in the warrant to see if the district will vote to add this course to our curriculum and appropriate \$3500 for the same.

In conclusion the board wishes to express its sincere appreciation to Superintendent Heath, to the faculty of our schools and to all who have aided education in Lancaster in the past year.

Respectfully submitted,

RALPH D. SHUTE,
CLIFFORD R. GRAY,
HERBERT D. MAYBERRY,
WILLARD F. BEAN,
ROMA D. NAY,
JOHN GORMLEY,
Board of Education.

SUPERINTENDENT'S REPORT

To the School Board and Citizens of Lancaster School District:

In this, my fifth annual report to you, I shall bring to attention some of the matters which seem to me to need your consideration in the future.

Staff:

During the past year the following changes have been made regarding our teaching staff:

Miss Blanche Witherell succeeded Miss Helen Phelps as Director of Elementary Education in the Supervisory Union. With the closing of the Stebbins Hill School, Mrs. Blanche Collins was transferred to the fourth grade position in the village. She succeeded Mrs. Florence Allin who transferred to grade one. This position was previously held by Mrs. Alice Madore. Miss Cornelia Hodder resigned as teacher of kindergarten and Mrs. Frances Ethridge was hired for this position. Mrs. Mabel Cole was elected to succeed Mrs. Clara Wesson as teacher of the Mount Cabot School.

Since the opening of school in September Mr. William Belcher and Mrs. Millicent Getchell have resigned from the high school staff. Mr. Calvin Grass was employed to fill the science position and Mrs. Elsie Dorr to teach home economics and supervise the school lunch program.

Maintenance:

Routine repairs and cleaning were completed during the summer in all the schools of the town. In addition a new roof was installed at the high school and one half of the roof at the Grange School was reshingled.

The exteriors of both the elementary and the high schools were painted one coat.

Curriculum Study:

Our high school faculties in Supervisory Union No. 31 are conducting a thorough study of the high school courses offered our boys and girls. Formal meetings are held once each month during the afternoon and evening to consider the individual needs of youth and to re-examine our curriculum.

While we recognize the fact that much remains to be done in our elementary curriculum, we do know that very substantial gains have been made. At one of our high school meetings a panel of elementary teachers outlined the program in the grades and explained the elementary school philosophy of the child development curriculum. Continuity of the philosophy of education throughout the school system is most vital.

Mr. Raymond Harris, Executive Secretary of the Northern New Hampshire School Study Council, has been most helpful in assisting us to better meet individual needs of our high school students.

It is expected that by the close of the current school year we shall be ready to restate our high school objectives and modify and improve our teaching materials and methods.

Educational methods and materials are steadily being improved and teachers must keep abreast of the times. Such curriculum studies are merely sound in-service training programs.

Enrollment Data:

Our enrollment is a matter to concern every citizen in the Town of Lancaster.

In the 1948-49 school year when I presented my first annual report as your superintendent I cited by graph the enrollment statistics and forecast what we should be providing in the way of housing facilities. I should like to bring these to your attention again and compare them with our actual current enrollment.

Five years ago we estimated that by 1952 we would have a total of 343 pupils in grades 1 through 8. Our actual enrollment this year was 390 for these grades.

Five years ago we estimated that our high school (grades 9-12) enrollment at 256. We actually had 248.

Considering the pupil load for 1953: Five years ago we

estimated it would be 354 for grades 1 through 8, but present indication are that we shall have 434 in these grades. And in the high school our forecast was an enrollment of 260 but present figures indicate 278.

I have used the above paragraph to show that during the past five years our overall enrollment has been greater than we could foresee from the census figures five years ago. If we can assume that our next five year's estimates follow the pattern of the previous same period, the following table is most conservative:

ENROLLMENT FORECAST

Grades	1952	1953	1954	1955	1956
K*	44	41	39	38	39
1	68	67	64	62	65
2	39	68	67	64	62
3	36	39	68	67	64
4	56	36	39	68	67
5	35	56	36	39	68
6	59	35	56	36	39
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	337	342	369	374	404
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
7	51	70	44	69	43
8	46	51	70	44	69
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	97	121	114	113	109
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
9	68	67	72	91	65
10	76	68	67	72	91
11	67	76	68	67	72
12	37	67	76	68	67
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	248	278	283	298	295
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

* Kindergarten figures are 60 percent of eligible number.

Considered by elementary grades (1-8) and by high school grades (9-12) the following is forecast:

Elementary	434	463	483	487	513
High School	248	278	283	298	295
Considered by buildings the following is the estimate:					
Elementary	337	342	369	374	404
High School	345	399	397	411	404
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	682	741	766	785	808

From the foregoing table it can be seen that while our elementary school can care for our future pupil loads, the high school building will need some changes. It will be noted that by 1955 the high school building will be caring for 411 students (grades 7 through 12) or an increase of 66. This will mean at least two more classrooms.

To cope with this situation we plan to divide the present study hall on the second floor to provide these two needed rooms. The principal's office on the second floor will be moved to the first floor spaces now occupied by the superintendent's office and the school board room. The present principal's office will become the school library and study room.

Two new teachers will be needed this year, one in the elementary school and one in the high school; \$5400 has been included in this year's budget for this purpose.

Agricultural Program Needed:

As in each of my previous reports, I again urge the citizens of Lancaster to seriously consider an agricultural course in our high school. This year a committee has been appointed by the school board to survey the problem and to report its findings back to the board. The objective is to get a clear, true picture of the whole problem so that the school board may have more data on the subject. Mrs. Grace Lee is chairman of this advisory committee and she is being assisted by Mr. Millard Martin, Mr. Donald McGoff, Mr. Herbert Mayberry and Mr. Clifford Gray. Representatives of the Lunenburg, Vermont and Jefferson school boards have been invited to work with this committee.

It seems that nothing is being done in our educational program in Lancaster to promote and encourage our youth to enter this field of work which is the very life-blood of our community, agriculture.

District Consolidation:

With the consolidation of the Lancaster Town and the Lancaster Union school districts into a single Lancaster School District, two of the rural schools were closed. These were Stebbins Hill and South Lancaster. Thus far the consolidation has been beneficial in the following ways:

1. Compiling of reports has been simplified in the main office.

2. Rural and village teachers now work cooperatively on the same educational objectives and same procedures.

3. Rural and village school board members now work as one unit for the education of all pupils in the town. Rural area now has a voice in the high school policies and program.

4. Vocal music has now been made available to the rural schools.

5. Texts and teaching materials are being standardized for both the rural and village schools.

Elementary Supervision:

With our climbing elementary school enrollment it is becoming increasingly more important that we retain the services of the director of elementary education in our school union. Without a supervisor it would be impossible for Miss Grace Enman, who teaches full time, to continue to act as school principal. It would be absolutely necessary for Lancaster to hire a full time supervising principal and this would cost the district at least \$1800 more than the district now contributes toward our union supervisor.

Conclusion:

I express my sincere appreciation to the elementary supervisor, to the school principals, and to the members of our educational staff for their cooperation in making our school program effective. Lancaster is fortunate indeed to be served by teachers who are continually and conscientiously working to provide a program of child development in keeping with proven modern methods of instruction.

It has been gratifying to work with and for our school board whose one objective has been, to provide the best education possible for our children.

Respectfully,

C. NEWTON HEATH,
Superintendent of Schools.

REPORT FOR THE ELEMENTARY SCHOOLS

We hereby submit our Annual Report for the Elementary Schools of Lancaster:

Since the new Educational Program is now in its third year, the policies established are well understood and are being carried on effectively. The willingness, on the part of each teacher, to follow new suggestions, to explore modern avenues of educational thinking, and to increase her knowledge of improved procedures through constant use of professional books and magazines, is outstanding.

Faculty meetings are scheduled weekly, at which time classroom practices and general school attitudes are discussed; and plans for future action are determined.

The Faculty, eleven of whom are teaching in the Elemen-

tary School, and the remaining three in the Rurals, is contributing unstintingly of both time and effort to build, with the cooperation of the parents, a mutual understanding of the goals which we hope to achieve for each individual child. We recognize that, only as parents and teachers work together to develop the child's mental, spiritual and physical nature, can the School's objectives be attained with the result that every child has a well-rounded Education.

Through our Parent Conferences we hope to contact the parents of all children in the school system at least once during the year. Additional conferences are planned when the need arises. These meetings are arranged only in after-school hours.

Our enrollment remains constant. We registered 336 children in September and we have, at the present date, a total of 337. At the primary level there seems to be a greater concentration of numbers. Because of the overcrowded conditions in the two first grades, some of the best and most modern educational practices which we had hoped to employ are impossible.

Concerning grade placement, each pupil is assigned to a group where it will be possible for him to work at his own rate among children of his own level of ability. This is accomplished by the use of Standard tests together with other subjective information compiled by the teacher and added to the individual cumulative records.

Our Curriculum adheres closely to the Course of Study issued by the State Education Department; and additional activities, providing enrichment according to the children's several abilities and needs, are encouraged.

Recently valuable additions have been made to the Textbook supply. These include Arithmetic and Social Studies Texts, Dictionaries, and Supplementary Reading materials. However, there are areas where inadequacies, in both textbooks and materials, still persist, namely:

1. Primary materials in Arithmetic for Grades 1 and 2.
2. Social Studies' Texts for Grades 3 and 4.
3. Classroom libraries.
4. Audio-visual materials.
5. Reference materials (Encyclopedias).
6. Language Arts materials (English, Spelling, Penmanship).
7. Science texts for upper grades.
8. Art Materials.

It seems evident that as our program becomes increasingly more child-centered, demands on the teacher's time

grow proportionately. We strongly feel that one solution might be to provide a regular weekly released-time session for each teacher, in order that parent conferences, remedial work and in-service study may assume their rightful places as part of the daily routine.

We wish to express our sincere appreciation to Mr. Heath for his understanding supervision and timely advice, to the members of the Board of Education for their wholehearted support, and to each teacher for her loyalty and devotion to the ideals of Lancaster School.

Respectfully submitted,

GRACE ENMAN,
Principal

BLANCHE M. WITHERELL,
Director of Elementary Supervision

PRINCIPAL'S REPORT

Mr. C. Newton Heath
Superintendent of Schools
Lancaster, New Hampshire

Dear Sir:

I herewith submit my report as principal of Lancaster High School.

There were fifty-two graduates in the class of 1952. Of these seventeen entered college, two nurses' training schools, two business colleges, and two beauty culture schools. Seven are doing office work, four hotel work, one housewife, one garage work and one is working in a dairy plant. Five boys have entered or are about to enter the service and two are working on their fathers' farms. Six girls have been married and two girls are at home.

The total number registered in grades 9 through 12 for the year 1951-52 was 261. During the year eight left school and eleven transferred to other schools. Of the 189 completing the school year of 1951-52 but not graduating, 173 returned to school in the fall of 1952. Of these not returning, fourteen transferred to other schools and two left school.

The attendance record for the year was 93.8% and the average number of tardinesses per pupil was 2.1. Three pupils were neither absent nor tardy.

Following are tables in reference to the total registration in this year's classes.

Table I (by residence)							
District	(..... Grades)						Total
	7	8	9	10	11	12	
Lancaster	51	46	42	50	50	27	266
Jefferson			18	14	8	3	43
Lunenburg			4	8	6	3	21
Gilman			2	4	3	4	13
Guildhall			1				1
Dalton			1				1
	—	—	—	—	—	—	—
	51	46	68	76	67	37	345

Table II (by classes)			
Class	Boys	Girls	Total
Senior	21	16	37
Junior	36	31	67
Sophomore	38	38	76
Freshman	31	37	68
8th Grade	18	28	46
7th Grade	29	22	51
	—	—	—
	173	172	345

Table III (by subjects Grades 9-12)

COMMERCE		SCIENCE	
Bookkeeping	25	General Science	49
Consumer Education	4	Biology	53
Economic Geography	24	Physics	23
General Business	36	Chemistry	21
Office Practice	7		
Stenography I	13	MATHEMATICS	
Stenography II	8	General Mathematics	21
Typing I	62	Algebra	32
Typing II	13	Advanced Alg. & Trig.	8
		Geometry	37
ENGLISH			
English 9	68	SHOP	
English 10	76	Trades & Industries	
English 11	67	(Practical Mechanics)	26
English 12	37	Trades & Industries	
		(Cabinet Making)	27
		Industrial Arts (special	5
LANGUAGES			
Latin I	46		
French II	28	PHYSICAL	
		EDUCATION	
			235
HOME ECONOMICS			
Home Management	23	MUSICS	
Foods & Nutrition	16	(Includes Grades 7 & 8)	
Clothing & Textiles	10	Sr. Orchestra	35
Advanced Clothing	6	Jr. Orchestra	34
		Band	25
		Instrumental Music	50
SOCIAL STUDIES			
Civics	67	Sr. Glee Club	75
World History	27	Jr. Glee Club	80
U. S. History	67		
Problems of Democracy	37		

This year's registration of 345 for grades 7 through 12 is fourteen less than the number registered last year. In grades 9 through 12 the number registered thus far is 248 as compared to 261 last year. The decrease is due mainly to a freshman class of normal size as compared to an exceptionally large one last year.

If during this year the number of pupils who leave school or transfer to other schools is in approximately the same proportion to the total number as in past years and next year's freshman class holds to its expected enrollment, the total registration will then be over 275, the largest the school has ever had. In addition to this, the 7th grade will have an

enrollment close to 70 next year. This will mean a rearrangement of rooms and schedules and an additional teacher to take care of the added pupil load.

The daily time table for this year has been set-up with eight forty-five minute class periods and a thirty minute lunch period. The first four periods run from 8:30 to 11:30, the lunch period from 11:30 to 12:00, and the last four periods from 12:00 to 3:00. This takes care of the two three hour shop sessions without the overlapping of any periods. Only where necessary have classes been assigned to the first period. This permits activities and assemblies to be carried on the first period without interrupting the rest of the schedule.

Last year, in addition to the usual tests given by the school, two tests were given the sophomores under the supervision of the University of New Hampshire. One was a scholastic aptitude test and the other a reading test. These tests were formerly given to the seniors in the spring of each year and, therefore, not of much aid in guiding pupils through high school. By giving them in the sophomore year their use becomes much more beneficial. Although not given as a means of rating pupils or schools, these tests showed the Lancaster High School pupils scored well in comparison with other sophomores in the state. As would be expected, we had pupils who scored very high and others who scored rather low.

In addition to the pupils taking part in the musical organizations as listed in Table III, a large number of pupils are participating in other activities. Included in these activities are a dramatic club, science club, Lancastrian Board, school newspaper, athletics, skiing (lessons provided by the Lancaster Outing Club) and class activities.

Although we were sorry to lose from our teaching staff Mr. Belcher and Mrs. Getchell who resigned during the year, the school has been very fortunate in their replacements. Mr. Grass and Mrs. Dorr are doing an excellent piece of work.

In closing I wish to express my appreciation for assistance which has been given by you and the School Board, and for the cooperation which has been shown by parents, teachers, and pupils in carrying on the work of the school.

Respectfully yours,

CARROLL STOUGHTON,
Principal.

MUSIC DEPARTMENT

VOCAL MUSIC

To the School Board and Citizens of Lancaster:

It is most interesting to sum up the past year's work with the vocal music department in our Lancaster Schools. Among many things, there is one outstanding feature—there is no lack of variety. All ages are contacted from the kindergarten group through the high school. The greatest satisfaction I realize is the consistency of the apparent desire on the part of the older pupils to continue their music (maybe not too seriously), but to participate. Not many seem to have the desire to work alone but they never express the lack of desire to work in large or small groups. From our senior glee club many more smaller groups could be worked with if only we had more available time. For the most part, once a week, a forty-five minute period with the larger group plus a forty-five minute period with a smaller group of girls (this could be larger except for the time element and schedule conflicts) is all that can be planned. They work hard during those times, though, and do very well.

The junior group is larger, it is broken down at present into two groups, where we spend most of the time in singing "folk" music, some popular, and are doing some "listening." This used to be known as "music appreciation", but so many details entered into it that I prefer to mention it as "listening".

In the elementary school my main aim is to first have the children enjoy music, then want to learn more about the theoretical parts of it. From the smallest ones on up, I try very hard to encourage the checking of "tone matching". This not only can be done at school, but also at home where there is a piano or organ. They must learn to use their ears as well as their eyes. I do get rather perturbed (mentioning eyes) when I pass out the music books each fall. I am most optimistic each spring, thinking maybe—next fall we might have some music books that will match the lovely books they have for reading and social studies. Illustrations mean so much to the children no matter what grade they are in, (they do have some beautiful ones in the newer editions). I believe the last new music books were purchased approximately fourteen years ago! Some few replacements have been made, of course, and extra copies have been bought, but real new editions we do not have. Just think of

the number of hands that contact these books; even with the best of care, after so many years of use pages become missing. I do so hope this condition can be taken care of in the near future. I am so afraid the children, especially the older ones, might wonder if music is so important if they don't have more up-to-date material to go with the new materials in the other subjects. Regardless of the above mentioned—they sing, you know they do, you heard them at the school when they presented their Christmas Operetta. Because of their cooperation, their willingness to do their best, I take courage to ask for the best for them.

Recently I asked at a PTA meeting if they would buy us some records to be used with the new machines they bought us last year. I was given the “go ahead” sign so after considerable investigation, I ordered the Basic Library of Records especially recorded for schools. The records are 45 R. P. M., 21 volumes, 370 compositions. They are wonderful—patriotic, Christmas, rhythm, Mother Goose, classical, orchestra, piano solos, sacred works,—a wonderful variety! We haven't had them very long but if the members of the PTA could only see and hear the children when they are being played they would feel repaid for the investment they have made.

Different groups have appeared for PTA, Unity Club, and various other organizations.

The Junior High and Senior High Glee Clubs combined their efforts this year with the orchestra in presenting their Christmas program. About 160 young people participated in this undertaking. To be a part of such a large group is an experience worth having.

In March our Senior Glee Club will be represented at the All-State Music Festival. Following this preparations will be made for graduation.

The past year has been very successful, I feel—it is interesting to contact all ages, both in town and in the out-lying schools. At least they can participate; maybe they won't all be the greatest of the great artists—but then, who knows?

I am very glad to have had the opportunity to write this report to you.

Respectfully submitted,

RUTH C. WENTWORTH,
Supervisor.

INSTRUMENTAL MUSIC

To the School Board and Citizens of Lancaster:

It is with pleasure that I submit to you my report of the instrumental music program at Lancaster High School.

During the past two years three full days each week have been devoted to instrumental work. This extra time has made possible the organization of a school band, a string quartet, and other small groups which have worked during class periods. It has also made possible much better grouping of children for their class lessons, as students of the same grade can be placed in the same class. It also makes smaller classes possible, so that each student can be given more individual attention.

Thirty-five students are enrolled in the senior orchestra this year. The orchestra is very well balanced and is doing some excellent work. There are about thirty members for the junior orchestra which meets once each week. The junior group is doing a lot of fundamental work and are playing some simple pieces very well. The school band has about twenty-five members. There is no time for their rehearsal during the school day so the band has to practice during the evening. The fact that the band members are willing to come back to school for evening rehearsals indicates their interest in the band.

The orchestra has made several public appearances this year. The band played at all of the home basketball games. The majorettes, who were trained by Miss Patricia Buteau and girls who worked with her last year, have put on a twirling exhibition at each game and have made a lot of friends with their fine work.

The high school music department put on a very interesting Christmas program, which was very well received by a small but appreciative audience. The department has also furnished music for several other local functions, such as the PTA, Unity Club, church affairs and groups.

As is always the case, graduation takes some of our very best players. That was especially true last year. There were many questions as to what kind of an orchestra we would have this year without these key players. The new people who took over their places have done a fine job. The trumpet and clarinet players are to be especially commended for the work they have done.

A very promising group of beginners started last fall. They are taking up practically all of the orchestra instruments and are making very good progress. Nearly all of this

group will be ready for junior orchestra by next fall and a few have already made the grade for this orchestra.

With such a large number of students working on instruments we are nearly always in need of supplies of various kinds. New music must be had, instruments will need repairs from time to time no matter how carefully they are cared for. At the present time our most pressing needs is for some new and better percussion instruments. Our drums and their accompanying traps are in bad condition and a set of tympani drums would add a great deal to the playing of both our orchestra and band. Of course these items are expensive, but when you consider how much our children are getting out of their work on instruments, and how great a carry-over value this work can have for them in later life, it would seem that the cost is well worth while.

As usual, our school will be well represented at the All-State Festival, which is to held in Nashua on March 19 and 20. We have placed students in band, orchestra and chorus. It is also quite certain that we shall again be represented at the All-New England Festival.

I am very happy to report a very successful and interesting year for our instrumental department during 1952-53.

Respectfully submitted,
GARDNER WENTWORTH,
Director.

DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission
Concord, New Hampshire
September 5, 1952

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the **Lancaster Town School District** for the fiscal year ended June 30, 1952, and found them to be in good order.

In our opinion the Exhibits included herewith reflect the true financial condition of the School District as of June 30, 1952, and the results of operations for the period under review.

Respectfully submitted,
HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

C. David Sullivan, Auditor
Hugh J. Cassidy, Accountant

Receipts and Expenditures

Fiscal Year Ended June 30, 1952

RECEIPTS

Local Taxation:

Current Appropriation	\$41,167.96
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State of New Hampshire:

State Aid	6,210.39
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Other Sources:

Col. Town Fund	\$ 500.00
Trust Fund Income	24.43
Miscellaneous Sales	22.48
Insurance Refund	3.40
	<hr/>
	550.31

Total Receipts from all Sources	\$47,928.66
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Balance — June 30, 1951	7.85
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Grand Total	<hr/>
	\$47,936.51

EXPENDITURES

Administration:

Salaries of District Officers	\$ 227.00
Superintendent's Salary (Local Share)	583.63
Tax for State Wide Supervision	528.00
Salaries of other Administrative Personnel	196.75
Supplies and Expenses	275.44
	<hr/>
	\$ 1,810.82

Instruction:

Principals' & Teachers' Salaries	\$ 12,117.72
Books & Other Instructional Aids	497.89
Scholars' Supplies	424.50
Supplies and Other Expenses	173.02
	<hr/>
	13,213.13

Operation of School Plant:

Janitors' Salaries	\$ 281.00
Heat	607.48
Water, Light, Supplies & Expenses	221.58
	<hr/>
	1,110.06

Maintenance of School Plant:

Repairs and Replacements	868.70
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Auxiliary Activities:

Transportation	\$ 6,511.90
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Health Supervision	563.96	
Tuition - High	\$12,063.25	
Elementary	9,473.15	
	<hr/>	21,536.40
		<hr/>
		28,612.26
Fixed Charges:		
Retirement	\$ 627.96	
Insurance, Treasurer's Bonds & Expenses	71.88	
	<hr/>	699.84
Capital Outlay:		
New Equipment		350.49
		<hr/>
Total Payments for all Purposes		\$ 46,665.30
Balance - June 30, 1952		1,271.21
		<hr/>
Grand Total		\$ 47,936.51
Balance — July 1, 1951	\$ 7.85	
Receipts during Year	47,928.66	
	<hr/>	\$47,936.51
Expenditures During Year		46,665.30
		<hr/>
Balance — June 30, 1952		\$ 1,271.21
Proof of Balance		
Balance in the Lancaster National Bank — As Per		
Statement Dated June 28, 1952		\$ 2,249.27
Less: Outstanding Checks		978.06
		<hr/>
Reconciled Bank Balance — June 30, 1952		\$ 1,271.21

ANNUAL REPORT OF DISTRICT TREASURER

Cash on Hand June 30, 1951	\$ 7.85	
Received from Selectmen, Current		
Appropriation	41,167.96	
Income from Trust Funds	24.43	
Received from State Treasurer	6,210.39	
Received from all Other Sources	525.88	
	<hr/>	
Total amount available for Fiscal Year		\$ 47,936.51
Less School Board Orders Paid		46,665.30
		<hr/>
Balance on hand as of June 30, 1952		\$ 1,271.21

LESTER GRAY,

Treasurer of Town School District

July 15, 1952

ANNUAL REPORT OF DISTRICT TREASURER

Summary

Cash on hand June 30, 1951	\$ 6.90
Received from Selectmen, Current Appropriation	89,790.27
Income from Trust Funds	57.01
Received from State Treasurer	8,587.53
Received from all Other Sources	36,990.71
<hr/>	
Total Amount Available for Fiscal Year	\$135,432.42
Less School Board Orders Paid	\$135,432.42

CHRISTINA D. BENNETT,
School Treasurer.

July 15, 1952

AUDIT REPORT

DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission

Concord, New Hampshire

September 8, 1952

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Lancaster Union School District for the fiscal year ended June 30, 1952; and, with exceptions as herein indicated, found them to be in good order. In our opinion, the Exhibits presented herewith reflect the true financial condition of the School District as of June 30, 1952, and the results of operations for the period under review.

Respectfully submitted,
HAROLD G. FOWLER,
Director

Division of Municipal Accounting
State Tax Commission

C. David Sullivan, Auditor
Hugh J. Cassidy, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

State Tax Commission
Concord, New Hampshire

September 8, 1952

The School Board
Lancaster Union School District
Lancaster, New Hampshire
Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Lancaster Union School District for the fiscal year ended June 30, 1952, which was made by this Division in accordance with the vote of the District. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the School Board and the School District Treasurer.

FINANCIAL STATEMENTS

Comparative Balance Sheets -- June 30, 1951-June 30, 1952:
(Exhibit A)

Comparative Balance Sheets as of June 30, 1951 and June 30, 1952, are presented in Exhibit A. As indicated therein, the Net Debt decreased by \$3,629.01 during the fiscal year ended June 30, 1952.

Analysis of Change in Financial Condition: (Exhibit B)

An analysis of the change in financial condition of the School District during the fiscal year is made in Exhibit B, with the factors which caused the change indicated therein. **Comparative Statements of Appropriations and Expenditures, Estimated and Actual Revenues: (Exhibits C & D)**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended June 30, 1952, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of \$2,663.84, less a net revenue surplus of \$1,-134.74, resulted in a net budget deficit of \$1,529.10.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended June 30, 1952, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of June 30, 1952, is indicated in Exhibit F.

Statement of Bonded Indebtedness: (Exhibit H)

A statement of the bonded indebtedness of the District

as of June 30, 1952, showing annual maturities of principal and annual interest requirements, is contained in Exhibit H.

Statement of Accounts Payable: (Exhibit I)

Exhibit I presents a statement of accounts payable as of June 30, 1952.

GENERAL COMMENTS

Current Deficit:

As indicated by the following statement, as of June 30, 1952, the current liabilities of the school district exceeded the assets by \$23,461.72, indicating a current deficit of this amount and an increase over the current deficit of the previous year of \$8,370.99.

	June 30, 1951	June 30, 1952	Increase
Current Liabilities	\$15,097.63	\$23,530.49	\$8,432.86
Assets	6.90	68.77	61.87

Current Deficit	\$15,090.73	\$23,461.72	\$8,370.99
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The Balance sheets of the Financial Reports which have been submitted by the School District in previous years have not included as liability accounts the current accounts payable. For this reason the Balance Sheets reflect a Current Surplus rather than Current Deficit.

Appropriation Overdrafts:

The budget summary (Exhibit D) indicates:

Overdrafts of Appropriations	\$ 9,239.93
Unexpended Balances of Appropriations	6,576.09

Net Overdraft of Appropriations	\$ 2,663.84
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In additions to the net overdraft of appropriations of \$2,663.84, resulting from expenditures actually made during the year, there were current accounts payable at the close of the year amounting to \$23,530.49. Under the date of June 16, 1952, authority was granted by the State Board of Education to the School District to exceed total budgetary appropriations by \$8,775.48. Section 5 of Chapter 52, Revised Laws of New Hampshire, as amended (Municipal Budget Act) the provisions of which have been adopted by the Town of Lancaster, Provides as follows:

"5. Exceeding Appropriations. In towns adopting the provisions of this chapter, no board of selectmen, school board, commissioners of a village district wholly within said town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, or in excess of any appropriation or allotment

made to it, except for the purpose of paying judgments rendered against the town or school district or said village district, provided, however, that in case of sudden and unexpected emergency the selectmen or village commissioners on application to the tax commission and the school board on application to the state board of education, after hearing, may be given a certificate of emergency authorizing them to make such expenditure or incur such liability, provided that no such certificate of emergency shall be granted unless the budget committee of the town has approved the expenditure. In cases arising during the year following the annual meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by the board of selectmen or the school board or the village commissioners of such village district from one appropriation to another, provided the total amount expended for all purposes does not exceed the total amount appropriated at the town, school or village district meetings for all purposes.

As indicated by the following statement the net overdraft of appropriations and the current accounts payable exceeded by \$17,418.85, the amount by which the School District was authorized by the State Board of Education to exceed budgetary appropriations.

Net Overdraft of Appropriations	\$ 2,663.84
Current Accounts Payable	23,530.49

\$ 26,194.33

Authority Granted School District by State Board
of Education to Exceed Budgetary Appropriations 8,775.48

Net Overdraft of Appropriations and Current
Accounts Payable in Excess of Authority
Granted School District by State Board of
Education to Exceed Budgetary Appropriations \$17,418.85

It is therefor noted that contrary to the provisions of Section 5 of the Municipal Budget Act, the expenditures and current accounts payable of the School District were in excess of the amount by which the State Board of Education authorized the District to exceed budgetary appropriations.

Conclusion:

The accounts of the School District officials which we examined were found to be in good order and the accounting and financial procedure, with exceptions as herein noted, conformed to prescribed methods and procedure.

We extend our thanks to the officials of the Lancaster Union School District for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,

Director

Division of Municipal Accounting
State Tax Commission

C. David Sullivan, Auditor

Hugh J. Cassidy, Accountant

Receipts and Expenditures

Fiscal Year Ended June 30, 1952

RECEIPTS

Federal Aid:

Smith-Hughes & George Barden	\$ 4,428.30	
School Lunch Program	2,180.33	
	<hr/>	\$ 6,608.63

State Aid:

Equalization & Emergency	1,978.90
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Local Taxation:

Current Appropriation	89,790.27
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Other Sources:

Tuition	\$ 35,131.93	
Trust Funds	57.01	
Balance of Building Fund (Bond Issue)	134.50	
Other Income	55.34	
Old Check Cancelled	10.50	
	<hr/>	35,389.28

Appropriation Credits:

Teachers' Salaries	\$ 881.24	
Shop & Miscellaneous Sales	507.21	
New Equipment — Refund	280.49	
	<hr/>	1,668.94

Total Receipts from all Sources	\$135,436.02
Balance — July 1, 1951	6.90

Grand Total	<hr/> \$135,442.92
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EXPENDITURES

Administration:

Salaries of District Officers	\$ 305.00
Superintendent's Salary (Local Share)	1,791.12
Tax for State Wide Supervision	770.00
Sal. of Other Adminis. Personnel	546.75
Supplies and Expenses	717.28
	<hr/> \$ 4,130.15

Instruction:

Principal's & Teachers' Salaries	\$ 73,125.51
Books and Other Instructional Aids	1,385.84
Scholars' Supplies	3,581.24
Salaries of Clerical Assistants	707.40
Supplies & Other Expenses	835.77
	<hr/> 79,635.76

Operation of School Plant:

Salaries of Janitors	\$ 4,536.44
Fuel or Heat	6,630.81
Water, Light, Supplies & Expenses	2,727.54
	<hr/> 13,894.79

Maintenance of School Plant:

Repairs & Replacements	4,691.07
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Auxiliary Activities:

Health Supervision	\$ 1,222.90
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Special Activities and Special Funds:

School Lunch Program	3,532.08
Athletic Equipment	233.99
	<hr/> 4,988.97

Fixed Charges:

Retirement	\$ 3,504.29
Ins., Treas.'s. Bonds & Expenses	2,188.96
	<hr/> 5,693.25

Capital Outlay:

Land and New Buildings	\$ 2,312.10
Additions & Improvements to Buildings	730.52
New Equipment	3,126.31
	<hr/> 6,168.93

Debt and Interest:

Principal of Debt	\$ 12,000.00
Interest on Debt	4,240.00
	<hr/> 16,240.00

Total Payments for all Purposes	\$135,442.92
Balance — June 30, 1952	-0-

Grand Total	<hr/> \$135,442.92
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BUDGET FOR 1953 - 1954

	Expended 1951-52	Estimated Expend. 1952-53	Proposed Budget 1953-54
Administration			
Salaries, Dist. Officers	\$ 532.00	\$ 667.77	\$ 675.00
Supt.'s Salary, Local Share	2374.75	2728.75	2811.38
Tax--Statewide Supervision	1298.00	1358.00	1390.00
Salaries--Other Admin.			
Personnel	743.50	1127.53	1136.00
Supplies & Expenses	969.57	1239.61	1076.72
Elementary Supervisor		2025.00	2677.50
Instruction			
Teachers' Salaries--High	32341.33	38148.03	*42182.00
Teachers' Salaries--Elem.	47654.90	48695.34	**56594.00
Principal's Salary--High	4900.00	5000.00	5200.00
Books & Instructional			
Aids--High	627.40	663.98	1463.96
Books & Instructional			
Aids--Elem.	1288.54	869.74	1085.70
Scholars' Supplies--High	3208.01	2125.38	2787.79
Scholars' Supplies--Elem.	2044.46	1907.75	3086.11
Salary of Clerical Assistant			
High	717.80	3.40	
Supplies & Expenses - High	651.80	371.49	403.00
Supplies & Expenses - Elem.	305.41	296.99	335.00
Operation of School Plant			
Salaries of Janitors - High	3093.44	3103.10	3000.00
Salaries of Janitors - Elem.	1829.90	3091.04	3225.00
Fuel & Heat - High	2826.40	4152.83	2900.00
Fuel & Heat - Elem.	4525.71	4129.34	3100.00
Water, Light & Janitors			
Supplies - High	1134.65	1751.93	1525.78
Water, Light & Janitors			
Supplies - Elem.	1720.05	1889.48	1889.22
Maintenance of School Plant			
Repairs & Replacements			
- High	5366.58	3437.14	1311.35
* Reduced by \$3200 if Physical Ed. program abolished			
** Reduced by \$2656 if Kindergarten program abolished.			
Repairs & Replacements			
- Elem.	2316.56	1430.83	175.00

	Expended 1951-52	Estimated Expend. 1952-53	Proposed Budget 1953-54
Auxiliary Activities			
Health Supervision	1637.28	2116.91	2339.00
Transportation	6511.90	7103.65	7486.56
Tuition - High	12063.25		
Tuition - Elem.	9473.15		
Special Activities and			
School Lunch	499.85	1410.65	175.00
Fixed Charges			
Teachers' Retirement	4132.25	5131.31	6410.77
Insurance	2257.44	1292.20	1412.09
Contingency			700.00
Capital Outlay			
New Equipment	2245.13		3613.39
Lands & New Buildings	1312.10		
Additions & Improvement	730.52		400.00
Debt and Interest			
Principal of Debt	12000.00	12000.00	12000.00
Interest on Debt	4240.00	4000.00	3760.00
Budget Deficiency			3000.00
Total Expenditures	\$1795573.63	\$163269.17	\$181327.32

Total Expenditures would be increased by \$3500 if Driver Training Course approved.

Elementary Supervisor recommended by the Budget Committee, and other special articles were submitted by the Budget Committee without recommendation either for or against.

REVENUE

	Receipts 1951-52	Estimated Receipts 1952-53	Estimated Receipts 1953-54
Balance (actual or estim.)	\$ 0	\$ 0	\$ 0
State Aid	8189.29	10481.85	10000.00
Federal Aid	4428.30	2400.00	2400.00
Trust Funds	81.44	45.00	45.00
Tuitions	35131.93	14690.44	13800.00
Other	700.34	1000.00	1000.00
Total	\$ 48531.30	\$ 28617.29	\$ 27245.00
District Assessment	130958.23	135323.15	154082.32
Total Available	\$179489.53	\$163940.44	\$181327.32

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Lancaster qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in Said Lancaster on the fifth day of March 1953, at eight o'clock in the evening to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose one Member of the School Board from the former Town (rural) School District for the ensuing three years.
4. To choose one Member of the School Board from the former Union (village) School District for the ensuing three years.
5. To choose a Treasurer for the ensuing year.
6. To hear the reports of Agents, Auditors, Committees, or officers heretofore chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to accept the provisions of the Non-Partisan Ballot Act, Revised Laws, Chapter 34.
9. To see if the district will vote to discontinue the physical education program in the Lancaster School System.
10. To see if the district will vote to abolish the Kindergarten as now functioning in the Lancaster School System.
11. To see if the School District will vote to rescind the action taken at the 1952 Annual School Meeting whereby the School Board was authorized to accept the services of the Director of Elementary Education in Supervisory Union No. 31.
12. To see if the district will vote to raise and appropriate the sum of thirty-five hundred dollars (\$3500) to cover the costs of a driver training program in the high school.
13. To see if the district will vote to authorize the School Board to sell or otherwise dispose of the rural schoolhouses not being used for school purposes, the proceeds from any such sales to be deposited in the capital reserve fund until such time as the district shall vote to use such funds for school purposes.

14. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.

Given under our hands at said Lancaster this 17th day of February 1953.

RALPH D. SHUTE,
W. F. BEAN,
ROMA D. NAY,
H. V. MAYBERRY,
CLIFFORD R. GRAY,
JOHN E. GORMLEY,
School Board of Lancaster, N. H.

A true copy of Warrant - Attest:
RALPH D. SHUTE,
W. F. BEAN,
ROMA D. NAY,
H. V. MAYBERRY,
CLIFFORD R. GRAY,
JOHN E. GORMLEY,
School Board of Lancaster, N. H.

SCHOOL CALENDAR 1953 - 1954

Terms	Begin	End	Half Day Sessions
Fall Term	Sept. 9, 1953	Dec. 18, 1953	138
Winter Term	Jan. 4, 1954	Feb. 19, 1954	70
Spring Term	Mar. 1, 1954	Apr. 23, 1954	80
Summer Term	May 3, 1954	June 18, 1954	70
			<hr/> 358
Holidays			
Teachers' Convention	October 1953		
Thanksgiving Recess	November 26, 27, 1953		
Memorial Day	May 31, 1954		

Plans for 1953 . . .

Installation of signal light at the intersection of Main, Middle and Canal Streets.

Establishment of double entry bookkeeping system to insure a more adequate supervision of finances.

Completion of Grandview Drive, Upper Summer Street and Stevens Terrace Extension as class one streets.

Replacing of 500 feet of sewer line on Burnside Street.

Tearing down of the Old Town Barn and starting a program of building new town sheds.

Setting up a plan to re-sign the town. Plans for 1953 are to re-sign the full length of Main Street.

Painting of the auditorium in the Town Hall.

A 95% collection of all property and poll taxes due for the year 1953. It is everyone's duty as a citizen of Lancaster to see that his taxes are payed completely and promptly. For only through full and prompt payment of taxes can the finances of the town be placed on a stable plane.

